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GOVERNMENT OF INDIA

FINANCE DEPARTMENT (CENTRAL REVENUES)

MEMORANDUM

ON

EXCISE (OPIUM) ADMINISTRATION IN INDIA

FOR

1933-34

19TH EDITION

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CHAPTER I.

MADRAS PRESIDENCY

1. *Revenue.*—The opium revenue for the year 1933-34 amounted to Rs. 35·31 lakhs, of which Rs. 24·48 lakhs were realised under sale proceeds of opium (including sale proceeds on opium supplied to the Indian States, French Settlements and Coorg, *vide* paragraph 4 below). In 1932-33 the revenue derived from opium amounted to Rs. 36·57 lakhs against Rs. 17·22 lakhs in the year 1912-13 (Statement III).

2. *Supply and Duty.*—The cultivation of the poppy in the Presidency was prohibited, the opium supply of the province being obtained from the Ghazipur Factory in the United Provinces. The drug was stocked in district treasuries in the first instance and thence distributed to sub-treasuries. It was issued to licensed vendors from sub-treasuries at Rs. 80 per seer. This price included Rs. 18-4-0 manufacturing cost and Rs. 61-12-0 excise duty.

3. *Import.*—The internal transactions in and inter-provincial import and export of opium were governed by the Madras Opium Rules 1932, framed under sections 5 and 13 of the Opium Act 1878, as amended by the Dangerous Drugs Act, 1930. For administrative purposes a distinction had been made in the above rules between raw opium and opium mixture, the former referring to (i) capsules of the poppy (*Papaver Somniferum L.*); and (ii) the spontaneously coagulated juice of such capsules which had not been submitted to any manipulations other than those necessary for packing and transport" and the latter to "any mixture with or without neutral materials of any of the forms of raw opium but excluding any preparation containing not more than 0·2 per cent. of morphine or a manufactured drug as defined in section 2 of the Dangerous Drugs Act, 1930".

The external transactions, *viz.*, import into and export out of British India and transhipment were governed by the rules framed under section 7 (2) of the Dangerous Drugs Act, 1930 in the Notification No. 1, dated 18th February 1933 of the Government of India Finance Department (Central Revenues).

The import of raw opium or opium mixture from another part of British India was permitted only by or on behalf of the Local Government. Import from an Indian State or a Foreign Settlement in India could be permitted in the following cases under an authorisation granted by the Commissioner of Excise:—

(i) import by land of raw opium into the Presidency of Madras from an Indian State or Foreign Settlement in India, if such opium, being opium supplied from a Government treasury in the Presidency of Madras, was returned by the authorities in such State or Settlement;

(ii) the import by land, subject to such conditions and restrictions as could be prescribed by the Commissioner of Excise, of opium into the Presidency of Madras from any part of an Indian State or Foreign Settlement in India, in the course of transit to another part of the same State or Settlement.

Bona fide travellers were permitted to import personally into this Presidency by land from other provinces or any Indian State adjoining this Presidency, opium for their personal use up to the limit of quantity within which possession was allowed without a pass on the Madras side of the frontier.

4. *Export.*—Export of raw opium or opium mixture to other provinces was permitted only under an import authorisation granted in accordance with the rules in force in the province of import and countersigned by the Commissioner. The Commissioner of Excise could grant an authorisation for the export of opium by land to any State or Foreign Settlement in India on production of an import certificate from the Government of such State or Settlement. The States of Mysore, Travancore, Cochin and Pudukottai and the French Settlements in the Presidency obtained their supplies of raw opium wholly from the Madras Government. The maximum quantities of raw opium to be supplied annually to the above States (except Mysore) and Settlements were fixed. The opium required for Coorg was supplied from the Madras Taluk office on receipt of an indent from the Commissioner of Coorg.

5. *Retail vend and Incidence of Taxation.*—The right of selling opium by retail was put up to auction shop by shop.

In 1933-34 the total number of licensed shops was 556 against 556 in 1932-33 and 851 in the year 1912-13. The receipts from rentals amounted to Rs. 10·72 lakhs and the sale proceeds of opium issued to licensed vendors to Rs. 23·28 lakhs. The total quantity of issues within the Presidency in 1933-34 was 29,106½ seers which gives an average incidence of taxation of nearly Rs. 37·05 from vend fees and Rs. 61·75 gain on sale or in all Rs. 98·80 per seer. In 1932-33 the incidence of total taxation per seer of opium amounted to Rs. 98·54 as compared with Rs. 38·5 in the year 1912-13 (Statement IV).

6. *Possession and sale.*—A licensed vendor could sell to any person at any one time, raw opium or opium mixture, provided that the quantity of the raw opium and of the raw opium contained in the opium mixture so sold did not exceed in the aggregate—

(i) in the Agencies of Ganjam, Vizagapatam and East Godavari, two tolas, and

(ii) elsewhere in the Presidency of Madras, one tola.

Any person could have in his possession—

(i) raw opium purchased from a licensed vendor; or

(ii) opium mixture so purchased, or manufactured in accordance with the rules framed by the Governor General in Council under sub-section (2) of section 5 of the Dangerous Drugs Act, 1930.

Provided that, the quantity of the raw opium referred to in clause (i) and of the raw opium contained in the opium mixture referred to in clause (ii) did not, in the aggregate, exceed—

(*a*) in the Agencies of Ganjam, Vizagapatam and East Godavari two tolas, and

(*b*) elsewhere in the Presidency of Madras, one tola.

7. *Opium offences.*—Since the abolition of the special staff of the Excise Intelligence Bureau the work of preventing and detecting organized smuggling had devolved on the local Excise Officers, and the indication was that the smugglers were aware of the limitations that were placed on the movement of the local officers and were taking advantage of them.

For figures of convictions pertaining to the years 1912-13, 1932-33 and 1933-34 see statement VI.

8. Calculated on the census figures of 1931, the consumption of opium in the Presidency excluding Indian States and French Settlements in 1933-34 (29,106½ seers) worked out to 0·62 seer per thousand of population against 0·64 seer in the previous year.

9. *Excessive consumption of opium measures to check—report of the Health Officer on his enquiry.*—The reports of the District Health Officer on the investigation referred to in paragraph 9 of the Memorandum for 1931-32 offered no indication of the excessive use of opium calling for preventive measures.

Practice of administering opium to children—adoption of new measures to check.—In modification of the orders contained in G. O. No. 1146-Revenue, dated the 17th June 1927, the Government directed that it would be sufficient if in future the Director of Public Instruction and the Director of Public Health sent to the Commissioner of Excise reports of any new measures that might be adopted by the Educational and the Public Health Departments to check or discourage the practice of administering opium to children in the Presidency of Madras. No new measures were adopted during the year.

10. *Opium derivatives.*—The transactions in 'opium derivatives' were governed by the Dangerous Drugs Act, 1930. The Madras Manufactured Drugs Rules, 1932, framed by the Local Government under section 8 (2) of the above Act regulated the transport, possession, sale and interprovincial import and export of opium derivatives other than prepared opium and manufacture of medicinal opium and any preparation containing morphine or diacetylmorphine. The external transactions such as import into and export out of British India and transhipment were governed by the Dangerous Drugs (Import, Export and Transhipment) Rules, 1933, framed under section 7 (2) of the Dangerous Drugs Act, by the Government of India in their Notification No. 1-Dangerous Drugs, dated 18th February 1933.

11. *Import.*—The import of opium derivatives other than prepared opium was permitted in the following cases:—

(*a*) importation from any part of British India outside this province subject to the rules for the time being in force in such part relating to the export of such preparations.

(*b*) Importation by sea or by land into this Presidency from any place outside British India subject to an authorisation granted by the Commissioner of Excise, Madras.

(*c*) Importation by sea or by land into this Presidency from any place outside British India in the course of transit to any other place outside British India subject to an authorisation marked 'in transit' granted by the Commissioner of Excise, Madras.

12. *Export.*—The export of 'opium derivatives' other than prepared opium was permitted in the following cases:—

(*a*) To any State in India or Foreign Settlement in India subject to the production of an import certificate from the Government of the importing State or Settlement and under an export authorisation obtained from the Collector of Customs, Madras when the export was by sea to any place other than a Maritime State in India and from the Commissioner of Excise, Madras in other cases.

(*b*) to any part of British India outside this province under an import authorisation granted under the rules for the time being in force in such part and countersigned by the Collector of the district of export, in the case of export by licensed dealers and under a special order from the Commissioner of Excise, Madras, in other cases.

Provided that, no export authorisation was required in the case of (1) export by land of opium derivatives other than prepared opium which had been imported into British India in transit to a place outside British India under an import authorisation marked 'in transit' by the authority issuing the same and (2) opium derivatives other than prepared opium exported by land personally by a traveller to a Foreign Settlement or State in India which had been lawfully obtained for the personal use of the traveller or his family from a recognised physician or a licensed pharmacist in British India.

13. *Licences.*—Under the Madras Manufactured Drugs Rules 1932, two sets of licences were prescribed for the sale of opium derivatives and other manufactured drugs other than prepared opium. One kind of licence (wholesale) was issued to licenced dealers in Madras City for the vend of these preparations otherwise than on prescription and the other (retail) to licensed chemists in the Presidency for sale on prescription. During 1933-34, 31 licences under the first category and 233 licences under the second were issued. Sales under the first kind of licence could be made to:—

(1) another licensed dealer or chemist in the Presidency or any other part of British India, who held an authorisation for the transport or export of the drugs,

(2) an approved practitioner,

(3) a person holding a special authorisation from the Commissioner of Excise, Madras, for the export of the drugs.

14. *Possession and Sale.*—Licensees could obtain their supply either by direct importation from places outside British India or from a licensed dealer in this Presidency or any other part of British India or by manufacture of medicinal opium and of any preparation containing morphine or diacetylmorphine from materials which they were lawfully entitled to possess. They could possess raw opium up to the quantities allowed in the licences for the manufacture of medicinal opium and had to obtain their supplies of raw opium from taluk cutcherries in this Presidency. The limit of possession was restricted in the case of ordinary persons to so much as could be dispensed by a licensed chemist on a prescription given by an approved practitioner. An approved practitioner could possess for use in his practice but not for sale opium derivatives other than prepared opium, containing in the aggregate not more than 120 grains of either morphine or diacetylmorphine or both.

CHAPTER II.

Bombay Presidency Proper.

15. *Revenue.*—The Excise opium revenue for the year 1933-34 was Rs. 23,08,659 of which Rs. 13,10,560 represented the profit on the sale of Government opium, including duty, and the balance was on account of licence fees. The revenue derived from excise opium in the previous year amounted to Rs. 23·07 lakhs and in 1912-13 it was Rs. 12·15 lakhs. The increase in revenue was due to the rise in sales.

16. *Supply to British districts and Indian States.*—The cultivation of the poppy was prohibited in the Bombay Presidency and also in the Indian States under the Political control of the Local Government and the requisite supplies were procured from the Government Factory at Ghazipur in the United Provinces.

17. The duty on opium brought from the Ghazipur Factory was Rs. 600 per chest containing 60 cakes of one seer each. All opium whether it was required by licensed vendors of British districts or by Indian States, was bought in the first instance by the Local Government and taken to the Government depôts established in each district of the Presidency proper, including the city of Bombay, and at Sadra and Baroda Cantonment. It was then issued to vendors and States. The vendors were charged the depôt rate which was so fixed as to include the duty and to yield a profit over and above the purchase price, whilst the State had to pay a duty of Rs. 10 per seer or Rs. 600 per chest of 60 seers the cost price (Rs. 18-4-0 per seer) charged by the Factory authorities at Ghazipur and the transport charges from Ghazipur to depôt. The States were allowed remission of the duty on the supplies taken by them to the extent specified in the next paragraph. This was granted either at the time of issue of the opium or subsequently on their preferring a refund bill. The issue rate in force during the year under report was Rs. 75 per seer throughout the Presidency proper.

18. *Agreements with Indian States.*—Agreements were in force with all Indian Chiefs in the Presidency to secure their co-operation in stopping the contraband traffic in opium. Under these agreements.

(1) The cultivation of the poppy was prohibited in all Indian States except Baroda.

(2) Baroda was permitted to grow the poppy and to manufacture opium under a State monopoly for consumption in its own territory. The State had undertaken to prevent the introduction of Baroda opium into British Territory and into the territories of adjoining Indian States and according to an understanding subsisting since 1886 the minimum selling price of opium in Baroda territory and the adjacent Indian States, as well as in the British districts in Gujerat (*viz.*, Ahmedabad, Kaira, Panch Mahals, Broach and Surat) was to be fixed at Rs. 2-8-0 per seer (of 80 tolas) over and above the issue rate at the Government depôts. At the request of the Baroda Government, they were absolved from the obligation to fix the minimum retail prices in Baroda territory at Rs. 2-8-0 per seer in advance of the British issue rate, provided that opium was issued to retail vendors in the State

at a rate not less than that fixed for the issue of opium from depôts in the neighbouring British districts and the retail arrangements including the method of disposal of shops were assimilated to those obtaining in the British territory.

(3) All other Indian States had to obtain their supplies from a British Depôt in the manner indicated in paragraph 17 above.

(4) All Indian Chiefs were bound to exert themselves to prevent the introduction of untaxed opium into their territories.

(5) In return for the obligations undertaken, the States were guaranteed the enjoyment of the privileges enumerated below so long as they faithfully carried out their agreements.

Baroda enjoyed the whole of the revenue derivable under its States monopoly; Cambay, the Mahi Kantha and the Rewa Kantha States were allowed a remission of the whole of the British duty levied on opium consumed within their limits; the Satara Jahagirdars (including the Bhor State, and the Jath and Daflapur States) were allowed similar remission to the extent of one-tenth and all other states of one-fifth of the duty. Special compensation was also granted in all cases in which any loss of the opium revenue formerly enjoyed by the Chiefs was found to have been caused by the above arrangements.

19. *Retail vend arrangements.*—As regards retail vend arrangements, the separate shop system prevailed throughout the Presidency. Under this system the right of retail vend was disposed of as a rule by separate shops, the numbers and localities of which were determined by the Excise authorities. The shops in the Town and Island of Bombay and Bandra and Kurla were disposed of by tender for 3 years ending 31st March 1936 and elsewhere they were sold by auction. The licensees were required to obtain their supplies from a Government depôt. The total number of licensed opium shops was 819 against 700 in the preceding year and 786 in the year 1912-13.

20. *Total consumption and average taxation.*—The total sales in British districts in 1933-34 amounted to 17,325 seers and the receipts for these districts were Rs. 22,87,763, of which Rs. 9,76,133 represented the profit on the sale of Government opium, including duty and the balance of Rs. 9·98 and 3·13 lakhs represented licence fees and cost price of opium, respectively. The average taxation thus worked out to Rs. 57·61 per seer from licence fees *plus* Rs. 56·34 as profit including Rs. 10 duty, or in all Rs. 113·95 per seer. In 1932-33 the total sales in British districts amounted to 17,034 seers against 44,259 seers in the year 1912-13. As regards the total receipts from opium and the average taxation per seer of opium during these years, please see statements XIII and XIV.

21. The Indian States under the Bombay Government indented for 4,447 seers of Ghazipur opium in 1933-34 while 3,846 seers of locally produced opium were sold in Baroda.

22. *Druggists' licence.*—Druggists and medical practitioners were allowed under licence from the Collector to retail for medicinal purposes opium and preparations thereof (other than smoking preparations), and for this purpose could possess opium in larger quantities, than was allowed to the general public. 1,129 such licences were issued during the year under report, against 1,108 in the preceding year and 942 in 1912-13.

23. *Opium Drugs.*—The Bombay Opium Rules allowed of the preparations for vend of opium drugs from opium (other than smoking preparations) by licensed vendors; but in accordance with the terms of their licence the vendors were in effect restricted to the sale of crude opium and poppy heads, so that intoxicating drugs, not being smoking preparations, could only be procured from licensed medical practitioners and druggists.

Smoking preparations could not be bought and sold, but could be possessed to the extent of a quarter of a tola by a smoker who prepared them for himself. In the case of two or more individuals assembled together for the purpose of smoking, the aggregate limit of possession was fixed at half a tola.

24. *Poppy-heads*—There were no restrictions on dried poppy-heads from which the juice had been extracted, but otherwise poppy-heads were subject to the same restrictions as opium proper. No separate licences were issued for their sale in the Bombay Presidency. They could be retailed by licensed vendors of opium who made their own arrangements for procuring them.

25. *Private possession.*—The ordinary limit of private possession was one tola of opium, including poppy-heads from which the juice had not been extracted. Drugs prepared from opium other than smoking preparations were allowed to be possessed by private individuals up to a limit of one tola of crude opium contained therein. The limit of individual and collective possession for smoking preparations was, as stated above ¼ to ½ tola respectively.

26. *Import.*—Foreign opium could be imported by sea into the port of Bombay, in whole or half chests for re-exportation after transhipment or in the same bottom, on payment of small transhipment or re-export fee. Every transhipment of Iranian or Turkish opium was referred to the Government of India before it was allowed by the Collector of Customs, Bombay. Opium could also be imported (by means other than that of the post) otherwise than in whole or half chests for re-exportation on payment of full tariff duty and subject to any special orders passed by the Excise Commissioner as to its subsequent possession and disposal.

Import of opium by land was allowed only—

(*a*) for issue (by Government) to licensed vendors or Indian States, and

(*b*) in the case of through-rail consignments for other parts of British India, etc., which enter Bombay territory.

27. *Opium offences.*—Opium offences decreased from 312 to 277. Of these 269 were tried in British territory and 8 in Indian States, against 311 and 1 respectively tried in the previous year. In 1912-13 the number of cases investigated under the Opium Act was 241. Cases of illegal possession during the year under review were 122 against 176 in the previous years and those of illegal import were 97 against 86 in the previous year. The contraband opium seized in British territory amounted to 150 seers.

28. *Average consumption.*—Calculated on the figures of the census of 1931, the opium consumption in the Presidency proper for 1933-34, (17,325 seers), worked out to 0·96 seer per 1,000 of population. In 1932-33 the opium consumption per 1,000 of population was 0·95 seer and in the year 1912-13, 2·7 seers.

29. *Measures to check the administration of opium to children.*—The National Baby and Health Week Association, Bombay, as usual continued their activities in warning mothers against the danger of drugging children with opium by means of magic lantern and cinema demonstrations, exhibition of models and posters and free distribution of leaflets in the vernacular on infant welfare. These exhibitions took place in 269 towns and villages during the baby week celebrations. 18 one day health exhibitions and cinema shows were held in Bombay city and other towns of the Bombay Presidency where the habit of drugging children was most prevalent. The Lady Inspector of Factories also took every opportunity by lectures and conversations to convince the factory and mill workers of the evil effects of administering opium to children. These activities had no doubt some educative value and probably contributed to a decline in the sale of opium in towns where there were mills.

CHAPTER III.

SIND.

30. *Revenue.*—The Excise revenue on opium for the year 1933-34 was Rs. 4,17,082 of which Rs. 2,59,494 represented the gross receipts on issues of Excise opium (*i.e.*, cost price *plus* gain on sale proceeds). The balance was derived from vend fees. In 1932-33 the revenue under this head amounted to Rs. 4·38 lakhs as compared with Rs. 3·68 lakhs during the year 1912-13.

31. *Supply.*—The cultivation of the poppy was prohibited in Sind. Supplies of opium were obtained from the Government Factory at Ghazipur in the United Provinces. Opium was imported by Government in chests containing 60 cakes of one seer (two lbs.) each and deposited at treasuries and sub-treasuries. The duty which was credited to Provincial revenues was fixed at Rs. 10 per seer. The cost price of the drug was notified by the Government of India.

32. *Issues to licensed vendors.*—Licensed opium vendors obtained their supplies by indent on the local treasury or sub-treasury paying a price which included the duty on and the cost price of the drug and a margin which was credited to the Provincial revenues as gain on sale. The issue price in force in 1933-34 was Rs. 60 per seer in the whole of the province of Sind except the desert area of the Thar Parkar District lying in the East of Eastern Nara Canal where the issue price was Rs. 40 per seer.

33. *Retail vend arrangements.*—Retail vend licences were disposed of at public auctions. The total number of shops licensed during 1933-34 was 309, against 179 in the preceding year and 246 in the year 1912-13.

34. *Total consumption and average taxation.*—The total sales amounted to 4,441 seers and the total receipts to 4,17,082 of which 2,59,494 represented the cost price *plus* duty and gain on the sale of Government opium and 1,57,588 the receipts from licence fees, etc. The incidence of taxation was Rs. 93·91 (vend fee Rs. 35·48, cost price and gain including duty on sales Rs. 58·43). For the total sales and average taxation per seer of opium during the year 1912-13 and 1932-33, please see statements Nos. I to IV.

35. *Druggists' licences.*—Druggists and medical practitioners were allowed to retail opium and its preparations (other than opium for smoking) under licence from the Collector for medical purposes and could for this purpose possess opium in larger quantities (the maximum was fixed by the Collector) than that allowed to the general public. 38 such licences were issued in 1933-34 against 38 in the preceding year and 31 in 1912-13. The manufacture and sale of morphia and its preparations and derivatives were permitted under special licences by approved medical practitioners, chemists and druggists only. The number of such licences issued in 1933-34 was 39 against 39 in the preceding year and 30 in the year 1912-13.

36. *Opium rules.*—The Bombay Opium Rules provided for the issue of licences for the preparation and vend of drugs prepared from opium (other than smoking preparations) on conditions prescribed by the Commissioner with the previous sanction of Government. No such

licences were issued in the year under report and in the preceding year. Smoking preparations, prepared from opium licitly obtained, could not be sold but could be possessed to the extent of a quarter of a tola by an individual smoker. In the case of two or more individuals assembled for smoking, the aggregate limit of possession was fixed at half a tola. A revised form of licence for the retail sale of *balagolis* (pills for children) for the province of Sind was approved in G. R. No. 1485/24, dated the 28th August 1925.

37. *Poppy-heads.*—There were no restrictions on the possession and sale of dry poppy-heads from which the juice had been extracted, but otherwise poppy-heads were subject to the same restrictions as opium.

38. *Private possession.*—The ordinary limit of private possession was one tola of opium including poppy-heads from which the juice had not been extracted. In the case of preparations of opium (other than smoking preparations) possessed by private individuals, the contents of crude opium was not to exceed one tola. In the portion of the Thar Parkar district lying east of the Eastern Nara Canal, the limit of private possession of crude opium or drugs prepared from opium (other than smoking preparations) was 4 tolas.

39. *Import.*—Foreign opium could be imported by sea into the port of Karachi in whole or half chests for re-exportation after transhipment, or in the same bottom, on payment of a fee of rupee one per chest.

Import of opium by land was allowed only:—

(*a*) For issue by Government to licensed vendors.

(*b*) For re-exportation to Indian State if booked through by railway.

40. *Crime.*—81 cases were detected during the year against 93 in the preceding year. Out of those 34 were detected in Thar Parkar district and the rest in other districts of the province.

41. *Average consumption.*—Calculated on the census figures of 1931, the opium consumption for 1933-34 (4·441 srs.) worked out to 1·14 seers per one thousand population. The consumption in Sukkur, Hyderabad and Tharparkar districts was comparatively high. For figures of average consumption of opium per 1,000 population during 1912-13 and 1932-33, please see statement No. I.

CHAPTER IV.

BENGAL PRESIDENCY.

42. *Revenue.*—The opium revenue for the year 1933-34 amounted to Rs. 35·03 lakhs, of which Rs. 25·14 lakhs were derived from duty including cost price and the balance from licence or vend fees as compared with Rs. 38·19 lakhs in the preceding year and Rs. 23·76 lakhs in 1912-13.

43. *Supply.*—The supply was obtained from the Government Opium Factory at Ghazipur in the United Provinces. The opium was made up into cakes weighing one seer each, 60 of which were packed in a case.

44. *Retail vend and consumption.*—Licences for the retail sale of opium were settled during the year under the "Bengal Fixed Fee System". The total number of shops settled in 1933-34 was 879 as compared with 871 in the preceding year and 891 in 1912-13. The total consumption in 1933-34 was 677 maunds 24 seers excluding 14 maunds 1 seer exported duty-paid to Foreign territories and Indian States as compared with 736 maunds 23 seers in 1932-33 and 1,697 maunds in 1912-13.

The average consumption per 1,000 of the population in 1933-34 was ·53 seer against ·59 seer in 1932-33 and 1.5 seers in 1912-13.

Issues of opium to the retail shops in the districts of Midnapore, Hooghly, Howrah, the 24-Parganas, Calcutta, Nadia, Murshidabad, Khulna, Bakarganj, Faridpur, Chittagong, Noakhali, Tippera and Jalpaiguri and to a few shops in Jessore, Mymensingh and Rajshahi and one shop in Rangpur were limited to an amount based on the estimated local demand as ascertained by local enquiry and a study of the issues of previous years.

45. *Sale proceeds and taxation.*—The treasury price of opium was Rs. 91 per seer throughout the whole of the Presidency of Bengal except for some shops of the district of Midnapore near the border of the province of Bihar and Orissa for which the rate was Rs. 76 per seer. In 1912-13, the treasury price of opium varied from Rs. 29 to Rs. 35 per seer.

The total amount credited to Government on account of sale proceeds of Excise opium during 1933-34 amounted to Rs. 25·14 lakhs including the sale proceeds of 14 maunds 1 seer exported to Foreign territories and Indian States giving an average rate of Rs. 9, per seer. The sale proceeds of opium in 1932-33 were Rs. 27·12 lakhs while in 1912-13 there were Rs. 14·80 lakhs.

The receipts from licence or vend fees in 1933-34 amounted to Rs. 9·89 lakhs, giving an average of Rs. 36·46 per seer as compared with Rs. 11·05 lakhs in 1932-33 and Rs. 8·96 lakhs in 1912-13.

The total taxation per seer in 1933-34 was Rs. 127·46 against Rs. 128 in 1932-33 and Rs. 35 in 1912-13.

46. *Druggists' Licence.*—Druggists obtained licences for the sale of opium and poppy-heads for medicinal purposes only, at a nominal fee of Re. 1 per annum. Their supply for this purpose was limited to one seer of opium and ten seers of poppy-heads at a time or such larger quantity as the Excise Commissioner allowed in any particular case.

47. *Intoxicating drugs, etc.*—Intoxicating drugs prepared from opium (other than smoking preparations) were prepared and sold for medicinal purposes by licensed druggists. They could also be made up, for private consumption, from opium in the lawful possession of the manufacturer, up to a limit of 5 tolas.

Under the exception clause to section 5 of the Bengal Opium Smoking Act, 1932 (Bengal Act X of 1932), the maximum limit of possession at a time of prepared opium for personal use by a registered opium smoker of prepared opium, was fixed at 2/3rd of a tola (120 grains).

48. *Manufacture of medicinal preparations of opium by the chemists and druggists.*—The following quantities of opium powder and opium cakes were imported from Ghazipur to Calcutta by the local chemists during 1933-34 for manufacture of medicinal preparations at a special rate of duty.

	Opium powder at Rs. 15 per lb.	Opium cake at Rs. 11 per lb.
	Lbs.	Lbs.
Messrs. Bathgate & Company	25	0
Messrs. Smith Stanistreet & Company	200	0
Dr. Bose's Laboratory, Ltd.	40	0
Messrs. Bengal Chemical & Pharmaceutical Works, Ltd.	320	0
Messrs. B. K. Paul & Company	170	25
Messrs. M. Bhattacharya & Company	0	15
Bharat Laboratory and Chemical Works	1	14
Messrs. Union Drug Company, Ltd.	30	0
Total	786	54
against	782	133

in the preceding year.

49. *Private possession.*—The ordinary limit of private possession was 1 tola of Excise opium throughout the Presidency of Bengal with the following exceptions: (*a*) In the Sunderbans colonization area in the district of Bakarganj, the limit was ½ tola and 5 seers of poppy-heads except on the production of a permit from the Colonization Officer in which case the limit was 1 tola.

(*b*) In Calcutta and in the industrial areas of the Howrah, Hooghly and the 24-Parganas districts the limit of retail sale and private possession was 12 grains or 1/15 tola except on a permit granted by the Superintendent of Excise of the district on the production of a medical certificate in which case the limit was raised to ½ a tola or 90 grains.

50. *Import.*—The restrictions on the import of opium and its preparations continued to be in force and the import procedure prescribed by the League of Nations was enforced. Medicinal preparations containing opium or morphia which were exempted from other excise restrictions were subjected to the import certificate system to meet the requirements of the International Geneva Opium Agreement and Geneva Dangerous Drugs Convention of 1925. A chemist or druggist or any other

person desiring to import foreign opium and preparations including morphia drugs and medicinal opium could only do so after obtaining an import authorisation and an import certificate in the form prescribed by the League of Nations from the Commissioner of Excise and after giving an undertaking that the drug to be imported was intended exclusively for medicinal purposes. No fee was charged for such authorisation and it covered the import as well as the transport of the drugs to the place of business of the importer. Apart from the above, import into the Presidency was not allowed except on behalf of Government.

51. *Opium offences.*—The total number of persons convicted for offences relating to opium during the year was 269 as compared with 110 in 1932-33 and 272 in 1912-13. The total quantity of contraband opium seized during the year was 7 maunds 17 seers against 13 maunds 26 seers during 1932-33.

The following statement summarises the cases in which opium seized during the year 1933-34 was traced to have been smuggled from outside Bengal:—

Province or state of origin.	Number of Seizure.	Quantity seized.		
		Mds.	srs.	chs.
Bikaner	1	0	10	0
United Provinces	2	0	9	11
Central Provinces	1	0	8	2
North-West Frontier Province	1	0	7	0
Bihar & Orissa	2	0	15	3
Delhi	2	0	16	15
Punjab	1	0	28	0
Indore	1	1	4	4
Tibet	1	0	1	11
	12	3	20	14

52. *Administrative changes and reforms.*—The following administrative changes were sanctioned and came into effect during the year under report.

(i) In exercise of the power conferred by sub-section (3) of section 1 of the Opium (Bengal Amendment) Act, 1933 (Bengal Act, V of 1933), the Government of Bengal directed that the said Act should come into force throughout the whole of Bengal on the 1st March 1934.

(ii) Under Notification No. 187-Ex., dated 9th March 1934, the time for granting permits to the Mughs in the Sunderbans colonisation area of the Bakarganj district for possession of opium upto 180 grains without any medical certificates was extended upto the 30th April 1934.

(iii) Under Notification No. 192-Ex., dated 9th March 1934, a form of bail bond was prescribed under sub-section (2) of section 20 of the opium Act, 1878 (I. of 1878).

In all other places of the province the limit was fixed at 1 tola (180 grains).

CHAPTER V.

BURMA.

53. *Revenue.*—Excluding the cost of production (at Rs. 18-4-0 per seer) of the Benares opium supplied, but including the sale proceeds of confiscated contraband opium sold in some of the opium shops, the total opium revenue for the year 1933-34 amounted to Rs. 32,91,134, of which Rs. 32,90,300 (excluding special licence fees) were derived from duty on excise opium and sale proceeds of confiscated opium. In 1932-33, the total receipts from opium amounted to Rs. 32·91 lakhs, against Rs. 42·27 lakhs in 1912-13.

54. *Special conditions of opium traffic in Burma.*—The opium traffic was carried on in Burma under special conditions and restrictions, owing to the fact that the possession and consumption of opium were permitted only under strict official supervision. (See paragraph 58 below.)

55. *Opium smoking.*—Special precautions were taken against the spread of the opium smoking habit which was considered by some to be more insidious and harmful than the habit of eating opium. The sale of prepared opium has been discontinued since 1921-22. The effect of certain changes made in 1924 in the Burma Opium Rules was to prohibit the possession of "prepared" opium by any person other than registered opium smokers except in the Bhamo and Myitkyina districts and in the Backward Tracts of Burma notified for the time being under section 52-A. (2) of the Government of India Act. The register of opium smokers was closed to new entrants on the 8th July 1924.

On the advice, however, of the Committee which was constituted by the Local Government to consider the recommendations of the League of Nations Commission of Enquiry into the control of Opium Smoking in the Far East, the system of closed registers was abolished from 1st April 1932, and true addicts to opium smoking whether Burmans or non-Burmans were permitted, if over 25 years of age, to register themselves as opium smokers and to purchase raw opium from Government opium shops for smoking purposes.

56. *Cultivation.*—The cultivation of poppy was absolutely prohibited by law throughout Burma, except in areas administered under the Kachin Hills Regulation, where cultivation was permissible only under licence. No licences were issued during the year. Supplies of opium were obtained from the Ghazipur Factory, supplemented by such confiscated contraband opium as was found on examination to be fit for consumption.

57. *Possession.*—(i) Persons of all races who had registered themselves as either eaters or smokers could possess opium, provided they had bought it from a Government opium shop.

(ii) Travellers of distinction entering Burma from the Shan States could possess opium produced in the Shan States which they had brought with them for their consumption.

(iii) Medical practitioners could possess opium.

(iv) Persons to whom special licences had been granted (pharmacists, doctors, tatooers and others) could possess opium in accordance with their licences.

The ordinary limit of private possession was that prescribed for retail sale, *viz.*, three tolas of opium (other than opium used for medicinal purposes), six tolas of medicinal preparations; and five seers of poppy heads.

The possession of morphia and its compounds by private individuals was allowed only under medical prescription, but an approved practitioner could possess for use in his practice, but not for sale, morphia drugs containing not more than 60 grains of morphine.

58. *Registration of opium consumers in Burma.*—In 1893, it was decided to extend to Lower Burma the prohibition of the use of opium (except for medicinal purposes) by Burmans, which had always been enforced in Upper Burma. In order to avoid inflicting hardship on Burmans who had become habituated to the use of the drug, notices were issued in March 1893, to the effect that, after the new system had been introduced, no Burmans, except such as had registered themselves, would be permitted to possess opium except for medicinal purposes: that all Burmans of 25 years and upwards who desired to continue the use of opium must register themselves, and that Burmans under 25 years of age were not permitted to register themselves. Each registered consumer was furnished with a certificate of registration. These registers were re-opened during 1900-03 for the registration of persons who were eligible for registration in 1893 but who omitted to get themselves registered at that time. The registers were subsequently closed. This system of closed registers did not meet with the success anticipated. It was found that in spite of the prohibition of opium consumption by unregistered Burmans, large numbers of Burmans were recruited to the opium habit, and as these could not be supplied with opium from Government opium shops, they constituted a standing demand for smuggled opium. In unhealthy districts again, it was found that Burmans, chiefly wood-cutters and fishermen, were secretly using smuggled opium as a prophylactic against, and cure for, malaria. In order to combat this evil, a new register of opium consumers was first opened in 1924-25 in the Myaungmya district, under what became known as the Myaungmya experiment. This experiment proved successful and was later extended to several other districts. The Commission of Enquiry into the Control of Opium Smoking in the Far East appointed by the Council of the League of Nations which visited Burma in 1931, condemned the system of closed registers and subsequently the Local Government decided to throw open the opium consumers' registers both for eaters and smokers of all races to meet the requirements of all real addicts. Effect was given to this decision from 1st April 1932, when the Myaungmya experiment referred to above automatically lapsed. With the object of crippling the smuggling trade, it was further decided to reduce the retail price of shop opium in those districts where the consumption of illicit opium was high.

59. *Rates of issue to licensed vendors.*—Excise opium was supplied by Government to district treasuries and was issued to the few remaining licensed vendors at rates ranging from Rs. 85 to Rs. 163 per seer in Lower Burma and at Rs. 170 per seer in Upper Burma. In 1912-13, the rate at which Bengal Excise Opium was issued to district treasuries and licensed vendors ranged from Rs. 40 to Rs. 95 per seer in Lower Burma, including the Thayetmyo district, and from Rs. 50 to Rs. 99 per seer in Upper Burma.

confiscated foreign opium was issued to licensed vendors in the Frontier districts of Katha, Myitkyina and Upper Chindwin at rates ranging from Rs. 15 to Rs. 95 per seer. The rates of issue to the licensed vendors were the wholesale prices paid by them and were so calculated with reference to the retail prices as to allow the licensees to make a reasonable profit on their sales. With the abolition of nearly all the licences during 1931-32, and the sale of opium in all but a few shops by Government Resident Excise Officers (see paragraph 60) wholesale prices ceased to have any significance.

60. *Vend arrangements.*—In 1933-34, there were 119 opium shops in Burma, the same as in the previous year against 124 in 1912-13. The right to sell in these shops was previously given solely to vendors selected by the Deputy Commissioner of the district subject to the Divisional Commissioner's approval. The auction system which formerly prevailed was given up in 1902 in Lower Burma and in 1904 in Upper Burma, as the high price paid for the shops tended to promote dealings in smuggled opium. Sales were conducted under the eye of a Resident Excise Officer. But from November 1931 the sale of opium at Government opium shops by licensed vendors was discontinued, the licensees' functions being transferred to Resident Excise Officers: save that in a few places where there was no Government sub-treasury the licensee system was continued as a temporary measure. Temporary staffs were also entertained to assist these Resident Excise Officers in cutting, weighing and selling the opium.

The Resident Excise Officers who replaced the licensed vendors obtained their supplies of Excise Opium or confiscated excise or foreign opium direct from the treasury or sub-treasury and sold them at the fixed retail prices crediting the proceeds into the treasury or sub-treasury.

Opium was issued to the few remaining licensed vendors (17 in 1933-34) at the wholesale rates specified in paragraph 59. The opium was retailed by these licensees or in the case of shops under direct Government management by the Resident Excise Officers at rates fixed by Government for each shop. During the course of the year in accordance with the recommendation of the League of Nations Commission of Enquiry into the Control of Opium Smoking in the Far East a substantial reduction in retail price was made in all districts severely exposed to the smuggling of opium. The normal scale of reduction was from Rs. 2-6-0 per tola to Rs. 2 per tola. No reduction was made in districts comparatively free from smuggling. Retail prices after reduction ranged from Rs. 2 to Rs. 2-6-0 per tola in Lower Burma and from Rs. 1-4-0 to Rs. 2-4-0 in Upper Burma. Special rates for the sale of confiscated foreign opium in frontier districts ranged from annas 8 per tola to Rs. 1-14-0 per tola in 1933-34. In 1912-13 the fixed price at which the licensees retailed opium was generally Rs. 1-4-0 per tola for raw opium and Rs. 1-9-0 per tola for prepared opium. It may be mentioned that, apart from the restrictions imposed on retail sales by the ordinary limit of private possession, it was further required that the amount of retail sales should, in the case of each consumer, be restricted with reference to his means and his personal consumption.

The working of the special arrangements made for the prevention of opium consumption by persons who had not registered themselves and of opium smuggling required large preventive establishments. The average monthly cost of these in 1933-34 was Rs. 1,07,412.

61. "*Medical Practitioners*", that is, persons who had a recognised diploma and practised medicine according to European methods, were allowed to possess such quantities of opium and its preparations as they required for the purposes of their profession. "Doctor" (meaning persons who practise medicine according to Asiatic methods) pharmacists and tattooers had to take out yearly licences to deal in the drugs in question. The sale of morphia and its compounds was, however, permitted only by dealers and chemists specially licensed in that behalf. Tattooers could not sell opium or its preparations of any kind, but could use the drugs (other than morphia and its compounds) in their operations. The licence fees were Rs. 10 for a pharmacist, Rs. 5 for a doctor and Rs. 3 for a tattooer.

One hundred and fourteen of these special licences were issued in 1933-34. In the preceding year the number of such licences was 126, against 316 in the year 1912-13.

62. *Consumption and average taxation.*—Inclusive of confiscated contraband opium the total consumption in 1933-34 amounted to 568 maunds from which Rs. 32,90,300 were realized by way of duty on Excise opium and sale proceeds of confiscated opium. The average taxation per seer was thus Rs. 144·91 (duty).

In 1932-33 the total consumption of opium amounted to 520 maunds against 1,192 maunds in 1912-13, and the average taxation per seer during these years amounted to Rs. 158·06 and Rs. 78·0 (duty) respectively.

The average consumption of opium per 1,000 of the population in 1912-13, 1932-33 and 1933-34 was 4·5, 1·6 and 1·7 seers respectively.

The quantity of confiscated contraband opium found fit for use and sold amounted to about 75 maunds in 1933-34, against 59 maunds in the preceding year, and 35 maunds during the year 1912-13.

63. *Poppy-heads.*—Poppy-heads were retailed by medical practitioners, licensed pharmacists and Burman doctors for medicinal purposes.

64. *Import.*—(*a*) Opium could be imported by sea (by means other than that of the post) into Burma, by a medical practitioner or pharmacist. On opium thus imported by medical practitioners or pharmacists a duty of Rs. 24 a seer was levied under Schedule III of the Indian Tariff Act, 1894.

(*b*) Opium could be imported by land by travellers of distinction entering Burma from the Shan States. Such persons were permitted to bring a small quantity of opium into Burma for their private consumption and not for sale, or barter.

65. *Smuggling and seizure of opium and the Shan States Order of 1923.*—Since 1918-19 there has been a big increase in seizures of contraband opium, as exhibited in the following table:—

	Seizures in seers.
1918-19	894
1919-20	1,335
1920-21	2,957
1921-22	2,755
1922-23	2,378
1923-24	3,355
1924-25	3,436
1925-26	7,913
1926-27	4,748
1927-28	4,695
1928-29	4,890
1929-30	6,252
1930-31	9,126
1931-32	6,007
1932-33	7,932
1933-34	6,894

Since the passing of the Shan States Opium Order, 1923, some progress has been made towards the effective control of opium cultivation and consumption.

The greater part of the so-called "Shan" opium, which finds its way into Burma is really Yunnanese opium. The prevalence of illicit opium on the Chinese frontier made it necessary to take steps to strengthen the preventive force in the frontier districts. This was done in March 1929.

66. *Number of opium smokers.*—The total number of registered smokers throughout the province at the close of the year was 13,008 Chinese, 5,146 Burmans and 409 Indians.

67. *Offences and convictions under the Opium Act.*—It will be seen from paragraph 65 above that the amount of opium seized in 1933-34 decreased by 13·09 per cent. The number of arrests 2,371 in 1933-34 showed a decrease of 429 or 15·32 per cent. from the previous year's figures. The percentage of convictions to arrests fell slightly from 79·7 to 79·6. In Rangoon seizures amounted to 1,18,671 tolas of opium. In 1912-13 2,959 persons were arrested, and 2,481 convicted for offences relating to opium. The percentage of convictions to arrests during that year was 83·8. The total quantity of opium seized during 1912-13 was 1,21,840 tolas.

68. Three hundred and forty seven grains of illicit morphia were seized and only one person was arrested in connection with morphia in 1933-34. In 1932-33, 3,500 grains of illicit morphia were seized. There was no demand for illicit morphia, except in Rangoon, and even in Rangoon the demand was unimportant.

CHAPTER VI.

Bihar and Orissa.

69. *Revenue.*—The revenue from opium for the year 1933-34 including treasury price Rs. 4.02,750 on issues to Foreign and Feudatory States, amounted to Rs. 23,92,960 of which Rs. 21,71,790 were derived from the treasury price and the balance from licence fees. In 1932-33 the total revenue from this drug amounted to Rs. 25,46,360 against Rs. 12,15,451 in the year 1912-13.

70. *Supply.*—The suppply was obtained from the Opium Factory at Ghazipur. The opium was made into cakes weighing one seer each, 60 of which were packed in a case. It was supplied direct from the Ghazipur Factory to district and sub-divisional treasuries for sale to licensed vendors.

71. *Treasury Price.*—During 1933-34 opium was sold from the district and sub-divisional treasuries at a fixed price of Rs. 90 per seer to licensed vendors and licensed druggists only. The above rate included the cost price of opium which was taken at Rs. 18-4-0 per seer. The total quantity of opium sold in 1933-34 was 602 maunds and 6 seers including 111 maunds and 35 seers issued to the Feudatory States, etc., and the sale-proceeds amounted to Rs. 21,71,790 giving an average rate of Rs. 90 per seer (including cost price). The average rate of duty per seer in 1932-33 was Rs. 90 (including cost price) against Rs. 19-4-0 excluding cost price in the year 1912-13.

72. *Retail vend and total average taxation.*—Licences for the retail sale of opium were settled during the year, in all the districts of the province except Angul, under the auction system. The sliding scale system was in force only in the district of Angul. The total number of shops settled in 1933-34 was 551 and the receipts from licence fees amounted to Rs. 2,21,170. In 1932-33 the number of shops licensed to retail opium was 528 and 563 in 1912-13, and the revenue from licence fees during these years amounted to Rs. 6,45,560 and Rs. 3.24,645 respectively. On a consumption of 490 maunds and 11 seers, the licence fees gave an average taxation of Rs. 11·2 per seer. The total taxation exclusive of the cost price per seer was thus Rs. 71·8 *plus* Rs. 11·2 or Rs. 83·0 per seer. In 1932-33 the quantity of opium consumed in the province was 431 maunds and 32 seers, against 926 maunds in 1912-13. In 1932-33 and 1912-13, the total taxation per seer of opium was Rs. 108·9 (Rs. 37·3 from licence fees and the balance from duty) and Rs. 28·1 (Rs. 8·7 from licence fees and the balance from duty) respectively.

The consumption of opium on shop premises was forbidden.

73. *Druggists' Licences.*—Druggists were granted permits for the sale of opium, preparations thereof (other than those used for smoking the sale of which was absolutely forbidden) and poppy-heads for medicinal purposes only, on payment of a nominal fee of Re. 1 per annum. The supply for this purpose was ordinarily limited to one seer of opium, one seer of preparations of opium not being smoking preparations and 10 seers of poppy-heads. In 1933-34 there were 297 druggists' licences for the retail sale of opium and its preparations, against 285 in the preceding year

and 121 in 1912-13. The druggists obtained their supplies from certain specified sources only *viz*:—

(*a*) opium, by purchase from a licensed retail vendor or a Government treasury or, with the sanction of the Collector, from another licensed druggist on the expiry of the latter's permit, or by import from foreign countries under a permit from the Excise Commissioner;

(*b*) preparations of opium, not being smoking preparations, by purchase from another licensed druggist, or by manufacture on their own account from opium lawfully possessed by them, or by import from foreign countries under a permit from the Excise Commissioner;

(*c*) poppy-heads, by purchase from a licensed retail vendor or another licensed druggist under the conditions mentioned in clause (*a*) above. As already stated, sales by licensed druggists were permitted for *bona fide* medicinal purposes only. They could not ordinarily be in quantities exceeding those allowed for private possession (paragraph 76 below) but sales to other licensed druggists could be made in excess of those quantities under the conditions mentioned above Separate licences were issued for the sale of morphia drugs by dealers and chemists in such a manner as was specified in their licences.

No permit was required for the sale by qualified medical practitioners of medicinal preparations containing opium, except morphia and preparations thereof. The expression "qualified medical practitioners" has been defined in the Provincial Opium Rules as meaning only:—

(i) Any person registered as a medical practitioner under the Medical Act, 1858, or any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or

(ii) any person registered as a dentist under the Dentist Act, 1878, or any act of Parliament amending the same, or

(iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentist's Act, 1878, or any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India and approved by the Collector for the purposes of these rules or of corresponding rules for the time being in force in any part of British India;

(iv) any other person engaged in medical, dental or veterinary practice and approved by the Excise Commissioner for the purposes of these rules or corresponding rules for the time being in force in any part of British India.

74. *Intoxicating drugs.*—The manufacture and sale of intoxicating drugs prepared from opium (other than smoking preparations) by licensed druggists were permitted for medicinal purposes, as stated in the preceding paragraph. The manufacture was also allowed for private consumption

from opium in the lawful possession of the manufacturer, up to a limit of three tolas, except morphia and its preparations of which private manufacture was not allowed.

The sale of smoking preparations was not permissible; but they could be privately manufactured by the registered smoker from opium in his lawful possession, and then only in quantities not exceeding half a tola at a time.

With a view to regulating the smoking of opium in the province, the Bihar and Orissa Legislative Council passed a bill, intending to prohibit opium smoking directly and to make an exception only in favour of registered addicts, on the 20th January, 1928. The Act came into force from the 1st January, 1929. 5,979 persons were registered under the Act up to 31st December, 1931, when the register was closed.

Certain recognised medicinal preparations, which contained opium in very small quantities, were exempt from the restrictions imposed by the rules.

75. *Poppy-heads.*—No separate licences were issued for the sale of poppy-heads during the year 1933-34. They could be retailed by licensed druggests for medicinal purposes only.

76. *Private possession.*—The ordinary limit of private possession was one tola and a half of Excise opium and ten tolas of poppy-heads. Morphia and its preparations could be possessed in such quantity as was at one time dispensed and sold under a qualified medical practitioner's prescription. Smoking preparations, which had been made by a registered smoker for his personal consumption from opium in his lawful possession, could be possessed up to half a tola, or, in the case of five or more registered smokers assembled together for the purpose of smoking, up to two and a half tolas.

77. *Import.*—Opium, alkaloids of opium, or any intoxicating drugs made from poppy, or any preparation or admixture thereof, could be imported by sea or by land from outside British India only by means other than the post, and only by persons who had obtained a permit for the purpose from the Excise Commissioner. Persons coming into Bihar and Orissa were allowed, subject to a definite restriction as to quantity, to retain possession of opium which they had with them for their personal consumption. Otherwise import of opium into the province was not allowed, except on behalf of the Government.

78. *Offences and convictions.*—The number of cases of smuggling of opium in 1933-34 was 6 against 5 in the preceding year, the total seizures being 14 seers against 66 seers in the previous year. The total number of persons convicted for offences against the Opium Act was 35 against 69 in the year 1932-33 and 81 in 1912-13.

79. *Average consumption.*—Calculated on the census figures in 1931, the consumption in 1933-34 (490 maunds and 11 seers) worked out to 0·52 seer per 1,000 of population. It was highest in the Orissa division. In 1932-33 the average consumption of opium per 1,000 was 0·45 seer, against 1·1 seer in 1912-13.

CHAPTER VII.

UNITED PROVINCES OF AGRA AND OUDH.

80. *Revenue.*—The total receipts from opium for the year ending March 31, 1934, amounted to Rs. 20·42 lakhs of which Rs. 10·12 lakhs were derived from duty, in 1932-33. the total opium revenue amounted to Rs. 20·12 lakhs of which Rs. 9·96 lakhs were realised from duty. The total opium revenue for 1912-13, amounted to Rs. 11·99 lakhs of which Rs. 8·18 lakhs were derived from duty.

81. *Supply.*—The supply was obtained from the Government Factory at Ghazipur. Opium was sold at all the district treasuries and certain specified sub-treasuries to licensed vendors and licensed druggists in half seer and one seer cakes at a fixed price. The cost price of opium was credited to Central Revenues as soon as an issue was made from the factory.

The inhabitants of certain portions of Jaunsar Bawar Pargana in the hill tracts of the Dehra Dun district were permitted to cultivate poppy and to extract opium for private use.

82. *Issue price, duty and consumption.*—Licensed vendors and licensed druggists were supplied during the year with full seer cakes at Rs. 70 and half seer cakes at Rs. 35. Rs. 18-4 per seer of this price represented the cost price of the article and the balance (Rs. 51-12) represented the Excise duty. In 1912-13, the price at which farmers, non-official licensed vendors and licensed druggists were supplied, varied from Rs. 18 to Rs. 22 for full seer cakes of opium, of this price, Rs. 8-8 were credited to 'opium' revenue and the balance represented the 'Excise' duty.

Opium was supplied from treasuries at cost price (Rs. 18-6 per seer in 1932-33 and Rs. 8-8 per seer in 1912-13) to district board and charitable dispensaries on a certificate of the Civil Surgeon.

The Rampur State is supplied from the Moradabad treasury with 20 maunds of Excise opium at cost price (Rs. 18-4 per seer) and as much more as the State desires to purchase at Rs. 67 per seer. The Benares State gets 500 seers of opium annually at cost price direct from the Opium Factory at Ghazipur.

The total quantity of opium sold in the year ending March 31, 1934, was 506 maunds against 482 maunds in 1932-33 and 1,609 maunds in 1912-13. The duty credited to Excise in 1933-34 was 10·12 lakhs compared with 9·96 lakhs in 1932-33 and 8·18 lakhs in 1912-13.

83. *Retail vend and total incidence of taxation.*—The total number of shops for the retail vend of opium in 1933-34, was 976. Rs. 6·72 lakhs were realised as licence fees from these shops on a total issue of 606 maunds which gives an incidence of 33·2 per seer. In 1932-33, the number of shops for the retail vend of opium was 965 against 1,094 including official vend in 1912-13. The receipts from licence fees in 1932-33 amounted to Rs. 6·61 lakhs against Rs. 3·81 lakhs in 1912-13. The incidence of licence fees per seer of opium in 1932-33, amounted to Rs. 34·2 against Rs. 5·9 in 1912-13. Licensees are selected and fees assessed in the same manner as in the case of shops selling country spirit and hemp drugs under the graduated surcharge system. The official vend of opium at the treasuries and sub-treasuries was abolished on April 1, 1922.

84. *Licensed druggists.*—Approved druggists could obtain licences for sale for medicinal purposes only of opium and *bona fide* medicinal preparations containing opium. In 1933-34, 251 such licences were issued. In 1932-33 the number of druggists licences was 258 against 203 in the year 1912-13.

85. *Manufacture of intoxicating drugs.*—Medicinal preparations containing opium could be prepared and sold for medicinal purposes, by licensed druggists only. Licensed retail vendors sold only opium as issued from the Ghazipur Factory.

86. Smoking preparations could not be bought or sold but could be prepared from opium lawfully possessed for the consumption of the person so possessing it.

87. *Private possession.*—Any person could possess opium to the extent of two tolas.

88. *Import.*—Import was allowed only on behalf of Government but medicinal preparations containing opium could be obtained from other provinces by licensed druggists under a pass.

The importers of medicinal opium, morphia and preparations of morphia had to obtain import certificates and import authorisations as prescribed by the Geneva Convention, 1925. Import of morphia and its preparations from other provinces was permitted by post under certain restrictions.

89. Special rules regarding the sale of opium derivatives others than prepared opium by chemists and druggists were brought into force in 1932 under the Dangerous Drugs Act. The rules were analogous in the main to those regulating the sale of cocaine and allied drugs. The number of such licences in 1932-33, was 248 against 269, in 1931-32.

90. *Important changes or new legislation.*—The Opium Smoking Act of 1925, was repealed and a new Act passed in February 1934, providing for the entry in a register of the names of all opium smokers, preventing any new names from being added to the register, prohibiting opium smoking by persons whose names were not borne on the register and prescribing suitable penalties for the violation of the Act. The only other important administrative change effected during the year was that the cost price of opium was reduced by the Government of India from Rs. 18-6 to Rs. 18-4 a seer, the rate of duty in the United Provinces was, consequently, increased from Rs. 51-10 to Rs. 51-12 a seer, the issue price remaining at Rs. 70 a seer as in the last year.

91. *Prosecutions and convictions.*—The total number of cases under the Opium Laws was 320 against 369 in the previous year and the quantity of contraband opium seized was 2 maunds 19 seers as compared with 4 maunds 9 seers, in 1932-33.

There was some smuggling of crude opium by poppy cultivators for sale among the local consumers and also for export to Bengal, but this was only on a small scale.

Opium in small quantities was still smuggled from some Indian States, the Punjab and Delhi into the bordering districts of this province on account of the cheaper rates prevailing there. This was due to a disparity in prices.

Seizures of Malwa opium effected in this province and in other provinces during the year indicated that smuggling of the drugs from the Indian States of Rajputana and Central India into Bengal and Bihar and Orissa through the United Provinces continued. Some Afghan opium also found its way into other provinces through the United Provinces.

There were 71 cases in 1933-34 under the U. P. Smoking Act of 1925, as compared with 73 in 1932-33.

Cases of embezzlement by cultivators numbered 1 in 1933-34, as compared with 31 in 1932-33.

A growing tendency among cocaine smugglers to divert their attention to opium smuggling was noticed on account of the passage of the Dangerous Drugs Act which provides for more serious punishment than the Opium Act.

CHAPTER VIII.

PUNJAB.

92. *Revenue.*—The revenue from opium in the Punjab for the year 1933-34, amounted to Rs. 30·99 lakhs, of which Rs. 0·53 lakh were derived from import and transport duty and acreage taxation, against Rs. 30·58 and 0·39 lakhs in the preceding year and Rs. 12·24 lakhs and Rs. 6·41 lakhs respectively in 1912-13.

93. *Supply and duty.*—Most of the opium consumed in the Punjab was Excise opium from the Government Opium Factory at Ghazipur in the United Provinces. 990 seers of Hill opium grown in Kulu Sub-Division in Kangra district, and Kot Khai tahsil in Simla district were consumed. The import of opium grown in the Hill States under the control of the Punjab Government or the Agent to the Governor-General, Punjab States, was not allowed into the Punjab. A transport duty of Rs. 46 per seer for Kulu opium and Rs. 47 per seer for Kot Khai opium was levied on all Hill opium consumed in the Punjab. Consumption was only permitted in the districts of Kangra, Hoshiarpur, Jullundur, Ferozepore and Amritsar. Most of the Hill opium consumed in the Punjab found its way to Ferozepore district, and even there it was rapidly losing ground to the purer and more potent Excise Opium produced at Ghazipur. Large quantities of Hill Opium were smuggled from the Simla Hill States into the Punjab, and into the Punjab States in the plains where the cultivation of poppy was not allowed. It released large quantities of Excise opium for smuggling to Calcutta and the Far East. Malwa opium was also smuggled in large quantities into the districts of the Southern Punjab from the States of Rajputana.

94. *Poppy-heads.*—The cultivation of poppy for the production of poppy-heads (*post*) only was permitted in the Jullundur district and Hoshiarpur tahsil, where an acreage duty was levied. In 1929-30 this stood at Rs. 8 per acre. On September 1st, 1930, it was raised to Rs. 12 and on October 1st, 1931, to Rs. 24 per acre.

95. *Post.*—*Post* was used as a cheap substitute for opium and its use was increasing. The average annual acreage from 1925, to 1932 was 982 acres as compared with 590 from 1920, to 1925, and 329 from 1915, to 1920. The area under poppy cultivation for the production of *post* during 1933-34, stood at 653 acres.

96. *Arrangements for vend.*—Wholesale vend licences, for which fee of Rs. 16 was charged covered the purchase of opium or poppy-heads from licensed cultivators. Excise opium was issued direct from treasuries to retail vendors, who obtained their licences by public auction held at the same time as the auction of liquor licences. The receipt from licence fees in 1933-34, was Rs. 9·76 lakhs against Rs. 9·83 lakhs in the preceding year and 5·83 lakhs in 1912-13.

97. *Total consumption, average taxation and retail price.* The total consumption of Excise and Hill Opium amounted to 733 and 25 maunds in 1933-34 against 728 and 23 maunds in the previous year. The issue price of Excise opium from treasuries was Rs. 70 per seer, of which Rs. 18-4 was for the cost of production charged by the Opium Factory at Ghazipur and Rs. 51-12 was the duty. The maximum retail price was fixed at Rs. 1-4

per tola. The number of wholesale and retail vendors was 30 and 671 respectively in 1933-34 against 32 and 677 in the previous year, and 103 and 902 in 1912-13.

98. *Druggists' licences.*—Licences were issued on a fee of Rs. 10 by the Collector for the retail vend of opium for medicinal purposes only. 83 licences were issued in 1933-34 against 94 in the previous year and 278 in 1912-13.

99. *Limit of private possession.*—The ordinary limit for private possession without a licence was two tolas of opium, two seers of poppy-heads and half a tola of preparations of opium made for smoking. Morphine and its compound could only be possessed up to the limit detailed on a prescription. Opium was to be prepared for smoking by the smoker himself.

100. *Opium Smoking Act.*—The smoking of opium in company was prohibited in all municipalities and cantonments under the Punjab Opium Smoking Act, since April 1st, 1924. 32 persons were arrested under this Act in 1933-34 as compared with 101 persons in the previous year.

101. *Import.*—Raw opium could only be imported by licensed vendors and medicinal opium and medicinal preparations containing opium could only be imported under the authorisation of the Financial Commissioner.

102. *Average consumption.*—The average consumption of opium in the Punjab in 1933-34 worked out to 1·2 seers per thousand of the population. The highest consumption was recorded in Lahore district. Any further restriction would tend to encourage an increase in the consumption of country spirit, which would certainly result in an outburst of violent crime.

CHAPTER IX.

CENTRAL PROVINCES AND BERAR.

103. *Revenue.*—Including cost price of opium, the opium revenue for the year 1933, amounted to Rs. 21,92,000*. of which Rs. 13,02,000, were derived from issue price† and the balance from licence fees. In 1932, the opium revenue amounted to Rs. 23,26,000, against Rs. 19,28,000 in 1912-13. The receipts from issue price in 1932, were Rs. 13,55,000, compared with Rs. 11,20,000 (duty only) in 1912-13.

104. *Supply and duty.*—Cultivation of the poppy was not permitted in the Central Provinces and Berar. Opium was supplied from the Government Factory at Ghazipur in the United Provinces to the treasuries and excise warehouses. The cost price of opium was reduced from Rs. 18-6-0 to Rs. 18-4-0 per seer throughout the province, with effect from 1st April 1933. The issue price was fixed at Rs. 90 per seer throughout the province, with effect from 1st January 1929, and remained unchanged during 1933. In 1912-13 opium was issued to licensed vendors at Rs. 27-8-0 a seer, and the cost price of opium was Rs. 8-8-0 a seer.

105. *Privileged issue to Feudatory Chiefs.*—District treasuries in the Central Provinces also supplied the Feudatory Chiefs of the Province, who have agreed to obtain all the opium required in their territories in this way. The issue price charged to these States was Rs. 5 a seer less than that fixed for British districts, that is. Rs. 85 a seer, except in the cases of the five States‡ transferred from Bengal in 1905, which were charged the full price of Rs. 90 a seer.

The total issues in 1933 amounted to 310 maunds to retail dealers and 54 maunds to Feudatory Chiefs against 320 maunds to retail vendors and 59 maunds to Feudatory Chiefs in the preceding year and 1,362 maunds to retail vendors and 153 maunds to Feudatory Chiefs in 1912-13.

106. *Retail vend and average taxation.*—Shops for the retail vend of opium were sanctioned in specified localities, and the right of selling therein was disposed of by auction, by separate shops. The total number of shops sanctioned in 1933 was 794 against 788 in 1932 and 1,047 in 1912-13: and the licence fees amounted to Rs. 8,90,000 in 1933 against Rs. 9,71,000 in 1932 and Rs. 8,08,000 in 1912-13. On a consumption of 310 maunds in 1933, the revenue from licence fees gives an average taxation of Rs. 71·8 per seer; adding issue price the general average taxation on licit opium consumed in the province comes to Rs. 161·8 per seer. In 1932 the total average taxation per seer of licit opium amounted to Rs. 165·9 (Rs. 75·9 from vend fees) against Rs. 33·8 (Rs. 14·8 from vend fees) in 1912-13.

107. *Druggists' licences.*—Under the Opium Rules in force in the Central Provinces and Berar druggists could be licensed by the Deputy

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*The statistics of revenue are in each case given to the nearest thousand rupees.

† Including cost price of opium referred to in paragraph 104 and issue price on issues to the Feudatory Chiefs referred to in paragraph 105.

‡ Jashpur, Sirguja, Udaipur, Korea and Changbraker.

Commissioner of a district to retail (subject to a maximum limit of stock) opium and its preparations (other than those used for smoking) and poppy-heads* for medicinal purposes only. Twenty-one such licences were granted in the year 1933, as against 20 in 1932 and 2 in 1912-13.

108. *Intoxicating drugs.*—Intoxicating drugs prepared from opium, and not being smoking preparations, could be prepared and sold for medicinal purposes only by licensed druggists. Private persons could prepare non-smoking preparations of opium (other than morphia and its preparations) for their own use from opium in their lawful possession, to the extent to which they were authorised to possess it (*vide* paragraph 110).

Smoking preparations could not be brought or sold, and could be manufactured by the smoker for his own use from opium of which he was lawfully in possession.

109. *Poppy-heads.*—The druggists' licences referred to in paragraph 107 above included the right of retail sale of poppy-heads for medicinal purposes.

110. *Private possession.*—The limit of possession in the Central Provinces and Berar was (*a*) in the case of private persons, half a tola of opium or of intoxicating drugs (other than smoking preparations) prepared therefrom, such quantity of morphia as was prescribed by an approved medical practitioner, and 5 seers of poppy-heads, and (*b*) in the case of licensed druggists, one seer of opium or intoxicating drugs (other than smoking preparations) prepared therefrom, such quantity of morphia as had been specified in his licence and 10 seers of poppy-heads.

111. *Import.*—Except in the case of through consignments of pure opium for other provinces. which could pass through by specified routes under a pass granted by the Opium Agent at Indore or one of his authorized assistant, import was allowed only on behalf of Government and private persons for their personal use, up to the limit of their private possession. The import of preparations of opium (other than those used for smoking) in excess of that limit was allowed only in the case of licensed druggists and approved practitioners, under a permit, to be obtained from the Excise Commissioner for each consignment.

112. *Important changes.*—The Central Provinces Opium Smoking Act, 1929 (IV of 1929), with the exception of section 7, came into force from the 1st June and 1st July 1929, in the Central Provinces and Berar, respectively. The Act prohibits opium smoking in the company of two or more persons. Any person who kept or used any place for the purposes of an opium smoking assembly, or, who had the care or management of such place, or, who being the owner or occupier of such place failed to give notice of an opium smoking assembly to the authorities, was liable to punishment under the Act. Section 7, which totally prohibits the smoking of opium came into operation from the 1st June 1932 in the Central Provinces and from the 1st July 1932, in Berar.

The Dangerous Drugs Act came into force with effect from the 1st February 1931, in Central Provinces and from 7th February 1931, in Berar and the Opium Rules are under revision.

The issue price of opium remained unchanged at Rs. 90 per seer throughout the province.

* There were no restrictions on the possession, import, export, transport, transit or sale of poppy-heads which had been lanced and dried or from which the juice had been extracted.

On account of the depressed economic conditions, enforcement of the Opium Smoking Act, high selling rates and smuggling from Central India States in the bordering districts total consumption of opium in 1933 fell from 320 maunds in 1932 to 310 maunds.

113. *Offences and convictions.*—The total number of offences relating to opium was 1,093 in 1933 against 1,009 in the preceding year and 476 in the year 1912-13. The number of offences relating to opium smuggling in 1933 fell to 138 from 145 in 1932. In 1912-13 the number of cases of smuggling of opium was 11. The total quantity of contraband opium seized in 1933 was 47 seers and 68 tolas against 12 seers and 16 tolas in 1932 and 16 seers in 1912-13. Offences relating to the sale of treasury opium numbered 55 against 49 in the preceding year and 31 in 1912-13, those relating to the possession in excess of the legal limit 122 against 137 in 1932 and 41 in 1912-13 and those pertaining to madak 320 against 329 in 1932 and 5 in 1912-13.

114. Calculated on the census population of 1931, the consumption of opium in 1933 (310 maunds, excluding issue to Feudatory Chiefs) worked out to 0·8 seer per 1,000 of the population. It was highest in the Narsinghpur sub-division of Hoshangabad district, Balaghat, Seoni Sub-division of the Chhindwara district, Raipur, Drug, Amraoti and Akola. In 1932 the average consumption of opium per 1,000 was 0·8 seer against 3·9 seers in 1912-13.

CHAPTER X.

ASSAM.

115. *Revenue.*—The opium revenue for the year 1933-34 amounted to Rs. 18·70 lakhs. Of this Rs. 2·33 lakhs represented the cost price of opium, Rs. 9·79 lakhs the duty on opium and the balance was derived from licence fees. The corresponding figures in 1932-33 were total revenue Rs. 21·20 lakhs, of which Rs. 2·61 lakhs represented cost price and Rs. 10·89 lakhs duty. The decrease in revenue was due to decrease in consumption. In 1912-13 the total revenue was Rs. 27·38 lakhs of which Rs. 20·48 lakhs represented cost price and duty.

116. *Supply and duty.*—The cultivation of the poppy was prohibited throughout Assam and the opium required for use in the province obtained from the Opium Factory at Ghazipur. Opium was issued from the district and subdivisional treasuries to licensed vendors and licensed druggists at the fixed price of Rs. 95 per seer throughout the province (duty Rs. 76-12 cost price Rs. 18-4).

117. *Registration of opium consumers and the pass system.*—The system of restricting the issue of opium to pass-holders continued in force during the year throughout the province. At the beginning of the year 1933-34 the number of registered opium consumers amounted to 67,755 with a total monthly ration of 33 mds. 17 seers 11 tolas. In pursuance of the policy of Government the rations of persons under 50 years of age in the plains districts were further reduced by 10 per cent. during the year and at the close of the year the total number of pass-holders stood at 63,304 with a monthly ration of 30 maunds 35 seers 17 tolas. The amount of treasury opium issued during the year worked out at 7 grains per diem per registered consumer.

118. *Retail vend.*—The number and sites of retail shops were fixed in consultation with the Local Boards and Municipalities and the right of selling opium at each of these shops was settled for one year on the vend fee system under which lessees pay a fixed rate for each seer of opium issued to them. A maximum vend fee per seer was worked out by the Deputy Commissioners and tenders were invited. No tender for a vend fee higher than the maximum was accepted as it was considered that this would be speculative and would not permit of a reasonable margin of profit for honest management. In the settlement of shops preference was given to a tenderer who was prepared to pay 2 months fees in advance in addition to the usual fees deposited as security. The experimental sale of opium by official vendors at Wakching and Kohima in the Naga Hills continued. The main administrative difficulties connected with opium—difficulties which the 10 per cent. reduction policy had intensified—were shortweight sales and smuggling. Shortweight sales of opium were practically universal and as a result not only were customers cheated but illicit sales both to pass-holders and to non-passholders were commonly made by vendors from the excess opium which they accumulated by defrauding their customers. With a view to stop shortweight sales and adulteration, arrangements were made last year with a private chemist of Calcutta for the experimental manufacture of opium in pill form. Considerable number of these pills were received; some of them were sent to the Superintendent of the

Ghazipur Opium Factory for scientific examination and report and the balance distributed to opium consumers in order to ascertain whether they were found palatable by the consumers.

The number of shops settled in 1933-34 was 296 against 297 in 1932-33 and 402 in 1912-13. The amount paid in vend fees in 1933-34 was Rs. 6·57 lakhs against Rs. 7·70 lakhs in 1932-33 and Rs. 6·90 lakhs in 1912-13.

119. *Consumption and average taxation.*—The opium issued to vendors in 1933-34 amounted to 317 maunds 14 seers as compared with 355 maunds 24 seers in 1932-33 and 1,661 maunds in 1912-13. The main reason for the decrease was the definite policy of the Assam Government to reduce the rations of registered consumers. The average taxation per seer in 1933-34 was Rs. 147·28 against Rs. 149·08 per seer in 1932-33 and Rs. 44·1 in 1912-13.

120. *Druggists' licences and intoxicating drugs.*—The rules regarding druggists' licences and intoxicating drugs were similar to those in force in Bengal. Forty-four druggists' permits were issued in 1933-34 against 50 in 1932-33 and 3 in 1912-13.

121. *Private possession.*—Subject to the holding of a pass the ordinary limit of private possession of raw opium was 3 tolas in the Hill districts and Frontier Tracts and 2 tolas in the plain districts or the amount of the monthly ration whichever was less. Medical practitioners and druggists were allowed to possess up to 10 tolas of raw opium or 10 seers of poppy-heads on a special permit. The sale or delivery of opium to any person under the age of 20 years whether for consumption by such person or by any other person was prohibited.

122. *Import.*—The import by sea of opium derivatives and medicinal preparations was governed by the rules framed under section 7(2) of the Dangerous Drugs Act.

123. *Important changes relating to opium.*—The only administrative change worthy of mention was the amendment of the Assam Opium Smoking Act, 1927, by Assam Act II of 1934, with the object of providing penalties for persons who deal in or possess prepared opium. Orders on the Report of the Assam Opium Enquiry Committee, published during the year were prepared after its close.

124. *Offences and conviction.*—The total number of offences under the Opium Act in 1933-34 was 343 against 310 in 1932-33 and 39 in 1912-13. The number of offences relating to smuggling of contraband opium increased to 142 in 1933-34 from 104 in 1932-33. In 1912-13 no opium smuggling cases were detected in this province. The total quantity of contraband opium seized in important cases in the year was 1 maund 3 seers 29 tolas against 15 seers 8 tolas in 1932-33. The quantity of Excise opium seized was 47 tolas against 7 seers in 1932-33. The number of offences relating to illegal possession was 182 against 180 in 1932-33 and 22 in 1912-13 and the number of cases of illegal poppy cultivation was 5 against 16 in 1932-33. No poppy cultivation cases were detected in 1912-13. In addition there were 24 cases under the Assam Opium Smoking Act, 1927, against 24 in 1932-33. Some of the most important opium cases detected during the year are mentioned below:—

Three Nagas were found in possession of 5 seers 10 tolas of Chinese opium.

A Naga belonging to unadministered area was detected in Lakhimpur district with 3½ seers of Chinese opium.

A Chinaman was found in Lakhimpur district in possession of 2 seers 52 tolas of Chinese opium.

An up-country man was detected in Lakhimpur with 2 seers of contraband opium.

In Mangaldai Sub-division a Nepali was found in possession of 2 seers and 35¼ tolas of contraband opium.

A Chinaman of Monmohinipur Tea Estate, Tezpur, was arrested with 2 seers 22 tolas of contraband opium.

The opium restriction policy of the Government of Assam would undoubtedly tend to increase the amount of opium smuggled into the province and the success of the policy would depend on whether such smuggling could be prevented.

125. *Average consumption.*—Calculated on the census population of 1931 the average consumption of opium per 1,000 of population in 1933-34 was 1·4 seers as compared with 1·7 seers in 1932-33 and 9·4 seers in 1912-13.

CHAPTER XI.

N. W. F. Province.

126. *Revenue.*—The opium revenue for the year 1933-34 amounted to Rs. 1,32,726 of which Rs. 79,100 were derived from sale proceeds and Rs. 53,361 from vend fees. In 1932-33 the revenue from opium amounted to Rs. 1,67,519-10-6, of which Rs. 1,03,430 were derived from sale proceeds and Rs. 64,060 from vend fees against 1·19 lakhs (Rs. 55 lakhs from sale proceeds and the balance from vend fees) in the year 1912-13.

127. *Sources of supply and rates of duty.*—The cultivation of poppy was prohibited in the province and the source of supply of opium was through Government Opium Factory at Ghazipur in the United Provinces.

128. *Import.*—The conditions under which opium was imported from the United Provinces were as follows:—

The North-West Frontier Province obtained from the Government Factory at Ghazipur in the United Provinces its yearly supply of Excise opium based on the estimated requirements. This opium was issued to licensed vendors from Government treasuries at a price of Rs. 70 per seer. From this was deducted Rs. 18-4-0 per seer, credited to the Opium Department as the cost price of opium *plus* freight. The balance, *viz.*, Rs. 51-12 per seer represented the excise duty levied in the province. The rate of duty per seer of this opium in 1932-33 was Rs. 51-10 against Rs. 9-8 in the year 1912-13. The receipts from duty on excise opium in the years 1912-13, 1932-33 and 1933-34 amounted to 50,478, 76,302 and 58,477-8 respectively.

129. *Vend arrangements.*—Wholesale vend licenses were not much in request and there was only one such licence in each of the years 1932-33 and 1933-34 against two in 1912-13.

130. Retail licences were disposed of by separate shops, the fee for each shop being determined by public auction. The number of sites of shops was fixed by the Collector in each district. All district monopolies were terminated on the 1st of April 1912. The total number of retail vend licences issued in 1933-34 was 50 against 52 in 1932-33 and 70 in 1912-13. The receipts from licence fee amounted to Rs. 53,361 as against Rs. 64,060 in the preceding year and Rs. 64,000 in 1912-13.

131. *Total consumption and average taxation.*—The total consumption of opium in 1933-34 was 1,129 seers, as compared with 1,478 seers in the preceding year and 5,713 seers in 1912-13. The average total taxation of the opium consumed in the province amounted to 99·05 (51·79 from duty and 47·26 from vend fee) in 1933-34 against 94·96 (51·62 from duty and 43·34 from vend fee) in the preceding year and 20·8 (9:6 from duty and 11·2 from vend fee) in 1912-13.

132. *Druggists licences.*—Medical practitioners and druggists could obtain licences free of fee from a Collector for the retail vend (for medicinal purposes only) of opium and its preparations and of poppy-heads. In 1933-34, 10 such licences were granted against 19 in the preceding year and 65 in the year 1912-13.

133. *Intoxicating drugs, etc., and poppy-heads.*—The sale of intoxicating drugs made from opium was practically confined to licensed druggists,

who were authorised to sell opium (other than preparations and admixtures used for smoking) in all forms, and poppy heads for medicinal purposes. Admixtures of opium other than those used for smoking could, however, be prepared by private persons in quantities not exceeding two tolas for their own use from opium in their lawful possession.

134. Smoking preparations could not be bought or sold but could be prepared for individual use by any person, from opium lawfully in his possession, in quantities not exceeding half a tola.

135. There were no restrictions regarding spent poppy heads, but poppy heads from which the juice had not been extracted and which were used to produce a drink called 'post' could be retailed only by licensed vendors of opium.

136. *Limits of private possession.*—The ordinary limit of private possession was two tolas of opium and its preparations, half a tola of smoking preparations, which had been made up by the owner, for his own use and two seers of poppy heads.

137. *Import and export of opium.*—Import of opium otherwise than on behalf of Government was permitted to the following extent—

(*a*) by persons holding wholesale or retail licence from the Punjab. The licence holder in this case was also required first to obtain a permit from the Collector or Officer in charge of the excise administration of the district in which he held a licence, and then an export pass from the Collector of the district of the Punjab from which the import was to be made. The export pass so obtained was sufficient authority for the import of the opium into the province and its further transport to the district of destination.

(*b*) by licensed medical practitioners and druggists, from foreign countries by sea, on payment of the tariff rate of duty and subject to such further conditions as were laid down by the Revenue Commissioner.

138. *Licence holders.*—Licence-holders in the N.-W. F. Province were at liberty to purchase opium from wholesale vendors in the Punjab and *vice versa* and no duty was levied on either side on such imports and exports.

139. *Important Changes.*—Under orders of the Government of India, issued in November 1924, the import of any kind of opium in any quantity across the land frontier of India into British India was prohibited.

140. *Illicit traffic.*—The opium smuggling trade was believed to be again on the increase owing to the increased poppy cultivation in Ningrahar (Afghanistan) as well as in Kaya Khabal on the Hazara border. The number of offences reported under this head increased from 87 in the preceding year to 90 in the year 1933-34, resulting in decrease in the quantity seized from 68 seers to 25 seers 12 chs. It may however be mentioned that the poorer class of the population (who formed the bulk of the opium eaters) were still unable to afford the cost of licit opium and resort to contraband which could be had without much difficulty and at a cheaper rate.

141. *Offences and Convictions.*—The number of persons convicted for serious offences relating to contraband opium in 1933-34 was 87 against 77 in the preceding year and 27 in 1912-13.

142. *Average consumption.*—The average consumption of excise opium per 1,000 of the population in 1933-34 was ·5 against ·6 in 1932-33 and 2·5 seers in 1912-13.

CHAPTER XII.

DELHI.

145. *Revenue.*—The opium revenue for the year 1933-34 amounted to Rs. 1,78,025 of which Rs. 68,425 and Rs. 1,09,550 represented licence-fee and sale proceeds of Excise Opium respectively. The revenue for the year 1932-33 amounted to Rs. 1,69,525 out of which Rs. 66,745 and Rs. 1,01,780 represented licence-fee and sale proceeds of excise opium respectively. The corresponding figures for the year 1912-13 were Rs. 36,795 and Rs. 32,282 respectively.

144. *Source of supply.*—There being no poppy cultivation in the province, the supply of opium was obtained from the Government Factory at Ghazipur.

145. *Duty.*—Opium was sold to the licence retail vendors from the treasury at Rs. 70 per seer. The total realisations from such issues amounted to Rs. 1,09,550. Out of this amount Rs. 27,742 were credited as cost price of opium and Rs. 81,808 as duty against Rs. 75,008 in the preceding year and Rs. 35,282 in the year 1912-13.

146. *Vend arrangements.*—There were no wholesale dealers and the retail shops were disposed of by public auction. The number of licences during 1932-33 and 1933-34 was eleven each year against 12 in the year 1912-13.

147. *Total issues and average taxation.*—Sales during the year 1932-33 and 1933-34 amounted to 37 maunds 12 seers and 38 maunds 13 seers respectively against 76 maunds and 23 seers during the year 1912-13. The small increase in sales calls for no remark. The consumption of opium per ten thousand of population worked out at about 24 seers, which fell short of the dividing line of 30 seers, adopted by the Secretary of State, and Delhi could not be called a "Black Spot". The average taxation per seer of opium during the year 1932-33 and 1933-34 was Rs. 96·7 (Rs. 51·62 from duty and 45·08 from vend fee) and Rs. 96·38, (Rs. 51·75 from duty and Rs. 44·63 from vend fee) respectively against Rs. 21-14-0 (Rs. 11-8-0 from duty and Rs. 10-8-0 from vend fee) in 1912-13.

148. *Druggists licences.*—The number of such licences granted by the Collector was 5 only in the year 1932-33 and 1933-34. The fee per licence was Rs. 10. These licences were issued to native druggists dealing in indigenous Hindustani medicines.

149. *Limit of private possession.*—The ordinary limit of possession was 2 tolas of opium and its preparations including decoctions from poppy-heads. The possession of poppy-heads was limited to 2 seers, and that of prepared opium to half a tola only. An individual could, however, manufacture prepared opium for himself from opium obtained by him in a lawful manner.

150. *Chandu smoking.*—The Punjab Opium Smoking Act was in force in the Delhi Province and its provisions had discouraged the habit of opium smoking to a very appreciable extent. In fulfilling the obligations undertaken by India at the Hague and Geneva Conferences, in so far as they affected internal policy, in its different stages, this administration had followed the policy of the Punjab Government. Owing to changed conditions and improvement in the standard of living of the people, only a few

old consumers who still survived indulged in this evil practice. No complaint of opium smoking in assemblies was received, and no change seemed necessary in the law on the subject. The suitability of any new measures that could be adopted by the Punjab Government received due consideration for adoption in Delhi.

151. *Offences.*—The total number of persons convicted for offences relating to opium during the year 1931-32 and 1932-33 was 4 and 8, respectively against 7 in 1912-13.

Calculated on the census returns of 1911, 1921 and 1931, the average consumption of opium per 1,000 of population in 1932-33 and 1933-34 worked out at 2·3 and 2·4 seers respectively while the average during the year 1912-13 was 7·67.

152. *Administration of opium to children.*—The practice of administering opium to children was falling into disuse and increase in education was likely to eliminate the evil still further.

CHAPTER XIII.

AJMER-MERWARA.

153. *Free production, sale, etc., of opium formerly allowed in the rural areas.*—Till the year 1900-01, this small territory was divided in respect to opium administration into two distinct spheres—the municipal areas which included the municipalities of Ajmer, Beawar and Kekri and the cantonment of Nasirabad, and the rural areas which covered the remainder of the territory. In the rural areas the cultivation of the poppy and the production, sale and possession of opium and poppy-heads were absolutely free, subject only to the restriction that smoking preparations could not be sold and could be possessed only by a person who had manufactured them for his own consumption. This freedom was allowed owing to the territory being surrounded by opium producing Indian States and to the local population being much addicted to the use of opium.

154. *Introduction of revised rules from 1st April 1901.*—With effect from 1st April 1901, however, revised rules were introduced under which the opium traffic throughout the district was brought under control. Cultivation of poppy was prohibited in Ajmer-Merwara.

155. *Local revenue, vend arrangements and average taxation.*—No quantitative duty was levied on opium consumed in Ajmer-Merwara till the year 1904-05, and the only taxation realised on the drug was that derived from vend fees. The levy of duty at Rs. 4 per seer on opium imported into the district as well as on that locally produced was sanctioned with effect from the 1st April 1904 and the 1st April 1905, respectively. Subsequently, however, the imposition of the excise duty was restricted to opium consumed within Ajmer-Merwara, and the duty on opium removed for export outside the district was remitted with effect from the 1st April 1908. The right of vend was framed out in the municipal towns in Ajmer, Beawar and Kekri, and the cantonment of Nasirabad, while in the rural areas it was disposed of by annual auction of independent shops. The number of shops in the municipal and Cantonment areas during the year 1933-34 was 8 and in the rural areas 32. In 1912-13, the number of shops in the Municipal and rural areas was 8 and 33, respectively.

The receipts were as shown below:—

	1912-13.	1932-33.	1933-34.
	Rs.	Rs.	Rs.
Retail vend fees	22,188	35,288	40,673
Import duty	6,871	10,398	16,077
Total .	29,059	45,686	56,750

156. The following statement shows the quantity of opium issued and the distribution of taxation in comparison with the previous years:—

	1912-13.	1932-33.	1933-34.
	Mds.	Mds. Srs.	Mds. Srs.
Quantity of opium issued . .	71	82 36	82 1
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Average taxation per seer . .	10 3 0	13 12 3	17 4 8
Proportion of average taxation derived from vend fees . .	7 13 0	10 10 2	12 6 4
Proportion of average taxation derived from duty . . .	2 6 0	3 2 1	4 14 4

157. *Sale and possession of opium and intoxicating drugs and poppy-heads.*—(*a*) *Sale* was only permitted by a licensed vendor or, for medicinal purposes, by a licensed druggist. In 1933-34, 9 druggists' licences were issued against 11 in 1932-33 and 3 in 1912-13.

(*b*) *Possession* by ordinary persons was limited to three tolas of opium and its preparations (other than smoking preparations); five seers of poppy-heads; morphia and its preparations to the limit allowed by the prescription of an approved "medical practitioner", and half a tola of smoking preparations which had been made up by the possessor for his own use; provided that such opium or poppy-heads had been bought from a licensed vendor of opium or poppy-heads or from a licensed druggist or, in the case of preparations or admixtures of opium or intoxicating drugs prepared from the poppy, had been manufactured from opium bought from a licensed vendor of opium or poppy-heads or from a licensed druggist.

(*c*) *Intoxicating drugs other than smoking preparations* could be prepared and sold by a licensed vendor of opium or, for medicinal purposes by a licensed druggist, and could be made up by any person for his own use within the quantity he was authorised to possess.

Smoking preparations could not be bought and sold and could only be privately made up by the smoker in quantities not exceeding half a tola, as stated in clause (*b*) above.

(*d*) *Poppy-heads* could be sold by the same class of persons by whom the sale of intoxicating drugs, other than smoking preparations, was permitted.

158. *Import, transport and export.*—The import, transport and export of opium into, through and from Ajmer-Merwara were regulated under passes. Import by rail was permitted only through prescribed railway stations, while export by rail was permitted from the Ajmer railway station only. No duty used to be levied on imports till the year 1904-05; but as already stated in paragraph 155 above the levy of duty on both imports and exports was sanctioned with effect from the 1st April 1904 and the 1st April 1905, respectively.

159. *Offences and convictions.*—The following comparative statement shows the number of persons prosecuted under the Opium Act and the number convicted:—

	Prosecuted.	Convicted.
1912-13	22	20
1932-33	8	7
1933-34	8	6

160. *Average consumption.*—The average consumption of opium per 1,000 of the population in the years 1912-13, 1932-33 and 1933-34 was 5·7, 5·9 and 5·8 seers, respectively.

CHAPTER XIV.

Coorg.

161. *Law regulating traffic.*—The Opium Act, 1878 (I of 1878), continued to be in force in Coorg.

162. *Supply.*—The cultivation of poppy in Coorg was prohibited and opium required for consumption in Coorg was purchased from Madras. The supply of opium continued to be in the hands of Government.

163. *Retail vend.*—The fixed salary system introduced in 1926-27 for the retail vend of opium was continued during the year 1933-34. There were only two shops and they were disposed of by tender and the licensees were paid Rs. 9-3-0 and Rs. 3-8-0 per mensem. One of the vendors was a private medical practitioner. The vendors had to purchase opium from the treasury at Rs. 125 a seer of 80 tolas and dispense it to the public at the same rate.

164. *Revenue.*—The sale proceeds of opium were the only source of revenue under this head. The gross revenue during the year was Rs. 2,312-8-0 against the same amount in the preceding year and Rs. 2,049 in 1912-13. The drug was obtained from Madras at Rs. 19-6-0 a seer. Deducting the cost price and the salary paid to the vendors, the net receipts under opium during 1933-34 was Rs. 1,806-12-0. The issue price of opium was Rs. 125, both in 1933-34 and 1932-33 against Rs. 30, a seer in 1912-13.

165. *Consumption and incidence of taxation.*—Consumption of opium in 1933-34 (18·5 seers) was the same as in the preceding year. In 1912-13, it was 62·5 seers. The incidence of taxation thereon both in 1933-34 and 1932-33, was Rs. 125, against Rs. 32-8-0 in 1912-13.

166. *Import, export, etc.*—Raw opium could be imported only from Madras. Medical practitioners could under special permits from the Commissioner import from any place, preparations or admixtures of opium or intoxicating drugs, other than smoking preparations, which were not locally procurable. Import or sale of smoking preparations was strictly prohibited. Opium or its preparations and admixtures were not exported from Coorg.

167. *Druggists' licences.*—Rules 5 and 11 of the Coorg Opium Rules permitted special licences to be issued to the medical practitioners free of cost for retail sale for medicinal purposes of opium and its preparations or admixtures other than smoking preparations. The licences issued in 1933-34 and 1932-33 were five against none in 1912-13.

168. *Private possession.*—No person whose age was below 20 could possess opium or its preparations in any quantity. The limit of private possession in case of others was half a tola of opium or in the case of preparations containing opium, the opium contents of such preparations could not exceed half a tola. Poppy-heads were not used in the province. The rules did not permit either their possesion or sale. The limit of private possession in case of morphia and its preparations was 10 grains. The limit of possession of these drugs by two or more individuals together was the quantity allowed for one.

169. *Average consumption.*—Calculated on the census figures of 1931, the opium consumption in 1933-34 worked out to 0·11 seer per 1,000 of population. In 1932-33 it amounted to 0·11 seer per 1,000 of population as compared with 0·4 in 1912-13.

CHAPTER XV.

BALUCHISTAN.

170. *Revenue.*—The opium revenue for the year 1933-34 amounted to Rs. 52,200 of which Rs. 31,620, were realized under sale proceeds of opium.* In 1932-33 the revenue derived from opium amounted to Rs. 55,000 against Rs. 33,000 in the year 1912-13.

171. *Supply and duty.*—The cultivation of poppy was prohibited in Baluchistan. During the year raw opium was obtained from the Ghazipur Factory in the United Provinces and was stocked in the Government treasury at Quetta from which it was issued to the licensed vendors and the Kalat State at Rs. 60 per seer. This price included Rs. 18-4-0 the cost price of producing the opium, the balance of Rs. 41-12-0, representing excise duty. The issue price in 1932-33 and 1912-13 was Rs. 60 and Rs. 16 per seer respectively. The unlanced poppy-heads were imported by the licensed vendors from the Punjab under import passes.

172. *Retail vend and incidence of taxation.*—The right of selling opium and poppy-heads by retail was put up to auction during the year shop by shop. The total number of shops licensed was 30 against the same number in 1932-33 and 37 in the year 1912-13. The receipts from licence-fees amounted to Rs. 20,390 and the sale proceeds to Rs. 28,620. The total quantity of issues to licensed vendors in 1933-34 was 477 seers which gives an average incidence of taxation of nearly Rs. 42·74 from vend fees and Rs. 41·63 as gain on sale or in all Rs. 84·37 per seer. In 1932-33 the incidence of total taxation per seer of opium amounted to Rs. 80·68 compared with Rs. 36·7 in the year 1912-13 (Statement IV).

173. *Average consumption.*—Calculated on the figures of the census of 1931, the opium consumption in Baluchistan excluding the Kalat State for 1933-34 was 477 seers, which worked out to 1:2 seers per thousand of population. In 1932-33 the opium consumption per thousand of population was 1·2 seers and in the year 1912-13 1·7 seers (Statement I).

174. *Druggists' licences.*—Medical practitioners and druggists could obtain licences to sell opium and poppy-heads, for medicinal purposes only, on payment of a free of Rs. 10 per annum. One such licence was issued in the Quetta-Pishin district during 1933-34 against 2 in the preceding year and six in 1912-13. No such licences were issued in other districts.

175. Smoking preparations could not be bought or sold, and could be made by the smoker from opium in his lawful possession and then only to the extent of half a tola at a time.

The ordinary limit of private possession was two tolas of opium and its preparations (other than smoking preparations) one seer of poppy-heads, half a tola of smoking preparations which were required as above mentioned to be prepared by the possessor for himself.

176. *Smuggling of opium.*—Opium is occasionally smuggled from Iran and Afghanistan. No case was discovered during the year.

*(Including Rs. 3,000 on account of the sale proceeds of 1 maund and 10 seers of opium supplied to the Kalat State.)

In order to minimise the chances of smuggling opium from across the border, the selling price was fixed at Rs. 1-4-0 a tola, with effect from the 1st April 1927. Prior to this, the selling rate was not fixed and the licensees sold opium at any rate they chose. The price at which it was generally sold varied from Rs. 2-4-0, to Rs. 2-8-0, a tola. The result of the above measures was that the consumption of *licit opium* had gone up from 242 seers in 1926-27 to 526 seers in 1927-28, 582 seers in 1928-29, 604 seers in 1929-30, 596 seers in 1930-31, 600 seers in 1931-32, 515 seers in 1932-33 and 477 seers in 1933-34. This measure, therefore, proved to be satisfactory.

177. The evil effects of administering opium to young children were brought to the notice of the public through the agency of the Revenue and Levy Staff. There seemed, however, to be no ground for believing that this vicious practice was prevalent among the local inhabitants and no instance of it came to light during the year 1933-34.

I

Statement showing consumption (issues) of opium during 1912-13, 1932-33 and 1933-34 and percentage of increase (+) or decrease (—) of average consumption in 1933-34 compared with that of 1912-13 and 1932-33 respectively.

Province.	1912-13.		1932-33.		1933-34.		Percentage of increase (+) or decrease (—) of average consumption on the figures of 1912-13.	Percentage of increase (+) or decrease (—) of average consumption in 1933-34 on the figures of the previous year.
	Consumption of opium (in seers).	Average consumption per 1,000 calculated on the census figures of 1911 (in seers).	Consumption of opium (in seers).	Average consumption per 1,000 calculated on the census figures of 1931 (in seers).	Consumption of opium (in seers).	Average consumption per 1,000 calculated on the census figures of 1931 (in seers).		
Madras Presidency	39,528	1·0	29,972	0·64	29,107	0·62	—38·00	—3·13
Bombay Presidency Proper	44,259	2·7	17,246	0·96	17,332	0·98	—63·70	+2·08
Sind	10,450	2·9	3,901†	1·00	4,478	1·15	—60·55	+15·00
Bengal Presidency	67,880	1·5	29,463	0·59	27,104	·53	—60·66	—10·17
Burma	47,696	4·5	20,814	1·6	22,720	1·70	—62·22	+6·25
Bihar and Orissa	37,040	1·1	17,272	0·45	19,611	0·52	—47·06	+13·54
United Provinces	64,371	1·4	19,295	0·40	20,260	0·42	—68·53	+5·00
Punjab	66,520	3·3	30,025	1·20	30,330	1·2	—54·5	+1·0
Central Provinces and Berar*	54,480	3·9	12,816	0·80	12,397	0·8	—77·24	—3·27
Assam	62,048†	9·4	14,224	1·61	12,694	1·46	—79·5	—10·7
N.-W. F. Province	5,713	2·5	1,478	0·60	1,129	·5	—406·02	—30·91
Delhi	3,068	7·67	1,492	2·34	1,533	2·41	+68·5	+29·9
Ajmer-Merwara	2,840	5·70	3,316	5·90	3,281	5·8	+1·75	—1·69
Coorg	62	0·40	18·5	0·11	18·5	0·11	—70·16	*Nil*
Baluchistan	709	1·70	515	1·20	477	1·2	—41·67	*Nil*
Total figures for British India	506,664	2·08	201,847·5	0·7	202,471·5	0·7	—66·35	*Nil*

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

II

Statement showing the number of shops for the retail sale of raw opium (total as well as average per 100,000 of population) and the average area per shop during the year 1912-13, 1932-33 and 1933-34.

Province.	1912-13.			1932-33.			1933-34.		
	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.	Number of opium shops.	Average area per shop (in square miles).	Number of shops per 100,000 of population.
Madras Presidency	851	167·25	2·06	556	256·35	1·19	556	256·35	1·19
Bombay Presidency Proper	786	96·68	4·87	700	108·4†	3·89	819	92·63	4·55
Sind	246	191·00	7·00	179	256·69	4·61†	309	148·64	7·95
Bengal Presidency	891	88·33	1·96	871	82·32	1·73	879	81·58	1·78
Burma	124	1,861·60	1·02	119	1,963·92	0·91	119	1,963·92	0·91
Bihar and Orissa	563	148·75	1·63	528	157·48	1·40	551	159·91	1·46
United Provinces	1,094	98·05	2·34	965	110·10	1·99	976	108·86	2·02
Punjab	902	110·62	4·61	677	132·00	2·80	671	132	2·8
Central Provinces and Berar*	1,047	95·34	7·52	794†	126†	5	794	126	5
Assam	402	131·88	5·99	297	170·00	3·42	296	171	3·4
N.-W. F. Province	70	191·69	3·19	52	258·05	1·55	50	249·3	1·55
Delhi	12	..	3·00	11	52·50	1·70	11	52·5	1·7
Ajmer-Merwara	41	66·12	8·18	40	67·77	7·13	40	67·77	7·13
Coorg	3	527·33	1·71	2	791·02	1·22	2	791	1·22
Baluchistan	60	903·80	14·48	30	1,565·33	7·35	30	1,565·33	7·35
Total figures for British India	7,092	153·67	2·9	5,821†	187·6	2·13	6,103	178·78	2·24

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

III

Statement showing opium revenue derived in each province, its percentage to total excise revenue and the average excise opium taxation per head of population in 1912-13, 1932-33 and 1933-34.

Province.	Opium revenue (in thousands of rupees.)			Percentage of opium revenue to total excise revenue in.			Incidence of opium revenue per head of population during.								
	1912-13.	1932-33.	1933-34.	1912-13.	1932-33.	1933-34.	1912-13.			1932-33.			1933-34.		
							Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Madras Presidency‡	17,22	36,57	35,05	5·2	8·6	8·16	0	0	8	0	1	3	0	1	2
Bombay Presidency Proper	12,15	23,07	23,09	6·4	7·32	7·32	0	1	2	0	2	0	0	2	0
Sind	3,68	4,38	4,17	15·9	14·06	13·76	0	1	8	0	1	10	0	1	9
Bengal Presidency	23,76	38,19	35,03	17·27	27·16	26·01	0	0	10	0	1	2	0	1	1
Burma	38,36	32,90	32,91	47·2	38·9	41·1	0	5	10	0	3	7	0	3	7
Bihar and Orissa	12,15	25,46	23,93	11·7	20·90	19·32	0	0	7	0	1	0	0	1	0
United Provinces	11,99	20,12	20,42	9·50	16·35	15·45	0	0	5	0	0	8	0	0	8
Punjab	12,24	30,58	30,99	18·90	33·41	30·36	0	1	0	0	2	1	0	2	1
Central Provinces and Berar*	19,28	23,26	21,92	18·2	40·50	38·0	0	2	3	0	2	5	0	2	3
Assam	27,38	21,20	18,69	56·40	52·40	53·2	0	6	7	0	3	10	0	3	5
N.-W. F. Province	1,19	1,67	1,32	22·80	21·46	15·86	0	0	10	0	1	1	0	0	9
Delhi	72	1,69	1,78	18·02	26·10	27·05	0	2	10	0	4	3	0	4	5
Ajmer-Merwara	29	46	57	8·20	7·29	8·57	0	0	11	0	1	3	0	1	7
Coorg	2	2·31	2·31	0·08	0·88	0·88	0	0	2	0	0	3	0	0	3
Baluchistan	26	55	52	9·30	9·60	9·5	0	1	2	0	2	2	0	2	1
Total figures for British India	1,80,69	2,62,41	2,50,41·31	14·8	17·87	16·78	0	1	2	0	1	6	0	1	6

* Figures relate to calendar years except in the case of 1912-13.
‡ Figures of revenue include sale proceeds of opium issued to Indian States and French Settlements.

Classified statement showing the total average taxation per seer (both from duty and vend fees) on Excise opium in the years 1912-13, 1932-33 and 1933-34.

Province.	Average taxation per seer on Excise opium.								
	1912-13.			1932-33.			1933-34.		
	By duty.	By vend fees.	Total.	By duty.	By vend fees.	Total.	By duty.	By vend fees.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Presidency	25·3	13·2	38·5	61·63	36·91	98·54	61·75	37·05	98·80
Bombay Presidency Proper	21·7	5·5	27·2	58·52†	58·53†	117·05†	56·34	57·61	113·95
Sind	28·8	6·4	35·2	41·22†	52·43†	93·65†	39·70	35·19	74·89
Bengal Presidency	21·6	13·2	34·8	90·50	37·50	128·00	91·00	36·46	127·46
Burma	78·0	2·4	80·4	167·8	..	167·8	156·5	..	156·5
Bihar and Orissa	19·4	8·7	28·1	71·62	37·34	108·96	71·75	11·25	83·00
United Provinces	12·7	5·9	18·6	51·60	34·20	85·8	51·7	33·2	84·9
Punjab	9·6	8·8	18·4	51·52	30·33	81·95	51·75	32·17	83·92
Central Provinces and Berar*	19·0	14·8	33·8	71·54†	75·73†	147·27†	71·72	71·81	143·53
Assam	33·0	11·1	44·1	94·93	54·15	149·08	95·45	51·81	147·26
N.-W. F. Province	9·6	11·2	20·8	51·62	43·34	94·96	51·79	47·26	99·05
Delhi	11·5	10·4	21·9	51·62	45·08	96·70	51·75	44·63	96·38
Ajmer-Merwara	2·4	7·8	10·2	3·13	10·64	13·77	4·9	12·39	17·29
Coorg	25·5	7·3	32·8	125	..	125	125	..	125
Baluchistan	8·5	28·2	36·7	41·63	39·05	80·68	41·63	42·74	84·37

* Figures relate to calendar years except in the case of 1912-13.
† Revised figures.

V

Statement showing the wholesale price (charged to retail vendors) and the average retail price (at which the retail vendors sold opium to the public) of opium per seer during the years 1912-13, 1932-33 and 1933-34, respectively.

Province.	Wholesale price of opium per seer to be charged to retail vendors.			Average retail price of opium per seer.		
	1912-13.	1932-33.	1933-34.	1912-13.	1932-33.	1933-34.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras Presidency	33†	80	80	50 to 88	105 to 189	108 to 199
Bombay Presidency Proper	24 to 27	75	75	32 to 34	(*a*)	(*a*)
Sind	27	60	40 & 60	35	Not fixed.	(*b*)
Bengal Presidency	29 to 35	76 to 91	76 & 91	35 to 120	135 to 150	135 & 150
Burma	40 to 95	20 to 187½	15 to 185	60 to 160	40 to 190	40 to 190
Bihar and Orissa	17 to 35	90	90	20 to 55	120 to 135	100 to 110
United Provinces	18 to 22	70	70	25 to 30	120	120
Punjab	16 to 33	Ex. 70 Hill 58 to 62	Ex. 70 Hill 54 to 57	60 to 100	Ex. 90 to 100 Hill 75 to 80	Ex. 90 to 100 Hill 70 to 80
Central Provinces and Berar*	From 9/6 to hospitals to 27/8 to Khalsa and Feudatories transferred from Bengal.	90	90	20 to 55 (*a*) 23-11 to 53 35 to 70	155 to 240	120 to 240
Assam	37 to 40	95	95	45 to 80	160	160
N.-W. F. Province	18 to 32	70	70	27 to 140	100	100
Delhi	20	70	70	32	100	100
Ajmer-Merwara	(*a*)	24 to 26	20 to 24	16 to 40 (Non-Ex.)	40 (Non-Ex.)	40 (Non-Ex.)
Coorg	30	125	125	45	125	125
Baluchistan	16	60	60	40 to 50	100	100

(*a*) Information not available.
* Figures relate to calendar years except in the case of 1912-13.
† Rs. 34 for issues from Taluk Cutcheries (the rate for Mysore was Rs. 11-9-0 per seer).
Ex. denotes 'excise'.
(*b*) Not fixed, but in the desert area lying in the east of Eastern Nara it was fixed at Rs. 60 per seer.

VI

Statement showing the number of convictions for offences relating to opium for the years 1912-13, 1932-1333 and 1933-34.

Province.	Convictions for offences relating to opium for the years.					
	1912-13.		1932-33.		1933-34.	
	Total.	Average per 1,00,000.	Total.	Average per 1,00,000.	Total.	Average per 1,00,000.
Madras Presidency	250	0·6	153	0·33	115	0·25
Bombay Presidency Proper	(a)	(a)	(a)	(a)	(a)	(a)
Sind	30	0·9	77	1·98	72	1·85
Bengal Presidency	272*	·6	110	0·20	269	·5
Burma	2,481	20·5	2,232	15·2	1,887	13·0
Bihar and Orissa	(a)	(a)	69	9·18†	35	0·09
United Provinces	344	0·7	471	0·97	416	0·86
Punjab	64	0·4	182	0·70	155	0·6
Central Provinces and Berar	(a)	(a)	456 (cases)	2·90	366 (cases)	2·4
Assam	16	·2	310	3·57	343	3·94
N.-W. F. Province	28	1·3	123	5·15	111	4·61
Delhi	7	2	3	0·47	8	1·2
Ajmer-Merwara	20	4·0	7*	1·24	6	1·07
Coorg	..	..	..	..	..	..
Baluchistan	5	(a)	2	0·48	..	..

(a) Information not available. * Inclusive of convictions for illicit possession or sale of Madak or Chandu. † Revised figures.

VII

Statement showing the percentage of total gross revenue derived from opium during the years 1912-13, 1932-33 and 1933-34.

Province.	Total gross revenue. (In lakhs of rupees.)			Revenue from opium. (In lakhs of rupees.)			Percentage of the total gross revenue derived from opium in		
	1912-13.	1932-33.	1933-34.	1912-13.	1932-33.	1933-34.	1912-13.	1932-33.	1933-34.
Madras Presidency	808·4	1700·1	1615·2	17·2	36·57	35·05	2·1	2·2	2·2
Bombay Presidency including Sind	795·8	1525·09	1460·69	15·0	27·44†	27·26†	1·9	1·79	1·87
Bengal Presidency	716·5	938·04	905·7	23·8	38·19	35·03	3·3	4·1	3·9
Burma	608·3	1028·6	1043·3	37·2	34·4	34·5	6·1	3·3	3·3
Bihar and Orissa	325·2	505·8	496·5	12·3	25·4	23·9	3·7	5·00	4·8
United Provinces	707·9	1145·8	1122·8	11·99	20·12	20·42	1·7	1·80	1·8
Punjab	509·5	1023·91	1038·02	13·20	30·58	30·99	1·1	2·90	2·9
Central Provinces and Berar*	325·4	454·9‡	434·3	19·3	22·9	21·2	5·9	5·0	4·9
Assam	178·1	238·2	211·4	17·40‡	21·20	18·70	15·4	8·80	8·8
N.-W. F. Province	4·04	8·77	8·32	1·20	1·68	1·32	2·8	19·04	15·86
Delhi	3·15‡	6·47	6·58	0·72	1·69	1·78	18·01	26·10	27·05
Ajmer-Merwara	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)
Coorg	(a)	13·12	12·05	(a)	0·02	0·02	(a)	0·17	0·19
Baluchistan	16·56	20·10	20·70	·26	0·55	0·52	1·57	2·74	2·51
Total figures for British India	4999·85	8608·90‡	8375·56	169·57	260·74	250·69	3·39	3·3	3

(a) Information not available.
* Figures relate to calendar years except for 1912-13.
† Inclusive of cost price of opium.
‡ Revised figures.

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VIII

Statement showing the quantities of opium confiscated by the Excise Department of Local Governments in 1912-13, 1929-30 1930-31, 1931-32, 1932-33 and 1933-34.

Province.	1912-13.			1929-30.			1930-31.			1931-32.			1932-33.			1933-34.		
	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.	Mds.	Srs.	Tls.
Madras Presidency	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bombay Presidency Proper	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Sind	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Bengal Presidency	(a) 3	9	0	36	17	0	29	26	0	14	22	0	13	26	0	7	17	0
Burma	38	3	0	156	12	17	228	5	40	150	7	32	198	11	79	172	13	24
Bihar and Orissa	0	35	40	4	5	65	0	38	65	0	6	36	1	26	17	0	14	20
United Provinces	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Punjab	*	*	*	8	29	0	11	34	0	9	13	0	7	29	8	11	32	12
Central Provinces and Berar	..			..			..			..			..			..		
Assam	..			2	38	65(b)†	0	33	71	1	12	23	0	28	44	1	8	0
North-West Frontier Province	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Delhi	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Ajmer-Merwara	0	14	22	0	32	42½	3	26	44	3	16	55	4	19	0	5	7	19
Coorg	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Baluchistan	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*

(a) Represents seizures in important cases only.
* Information not available.
(b) Figures for calendar year.
† Revised figures.

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